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Author:

**Moss, William**

Title:

**Cotton spinning  
companies' accounts**

Place:

**London**

Date:

**1905**

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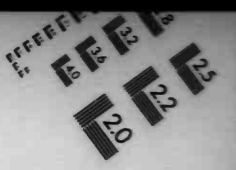
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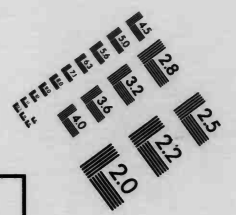


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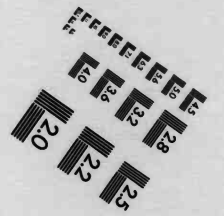
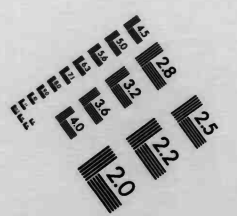
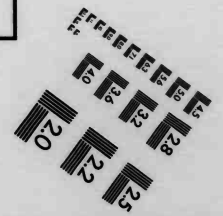
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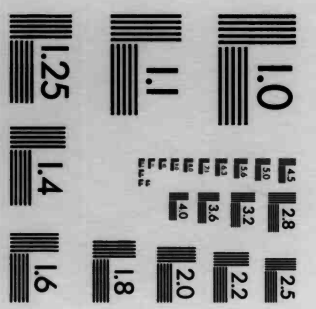


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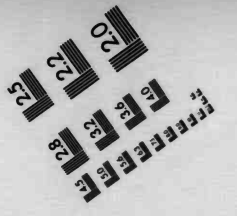
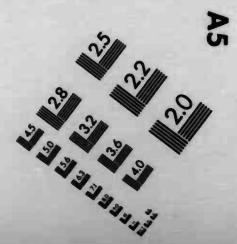
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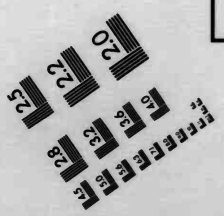
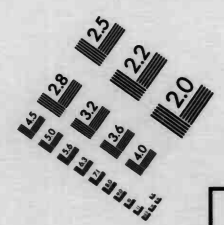
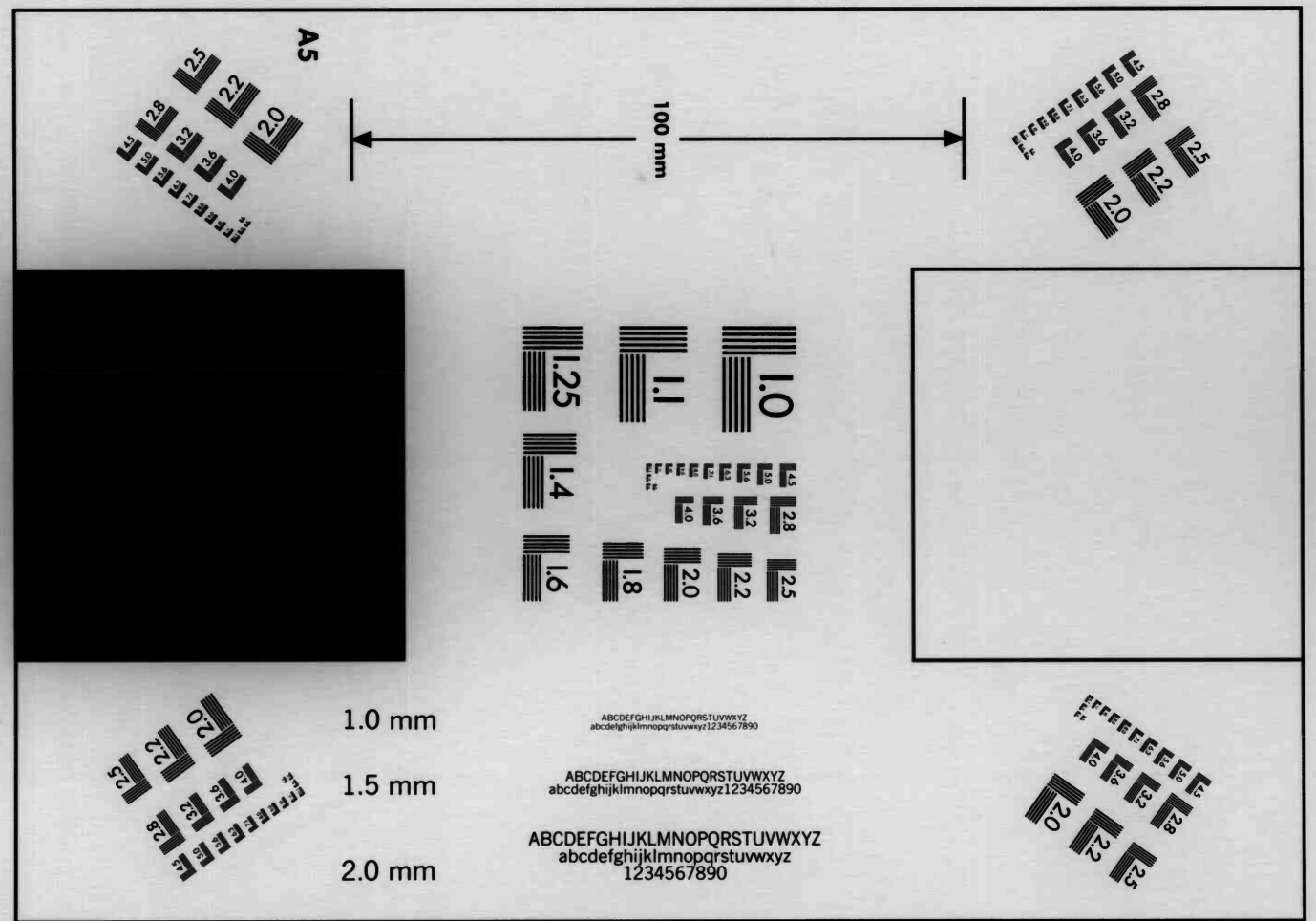
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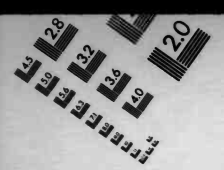
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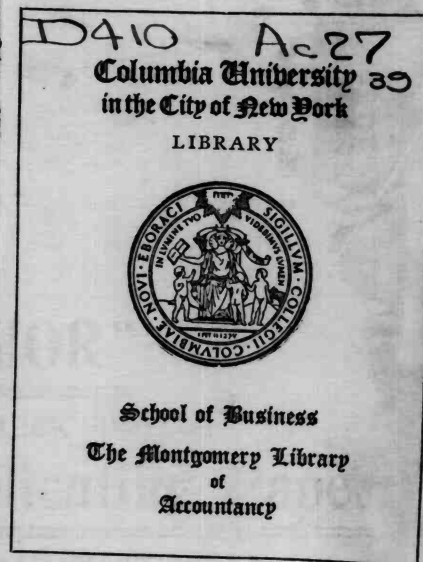
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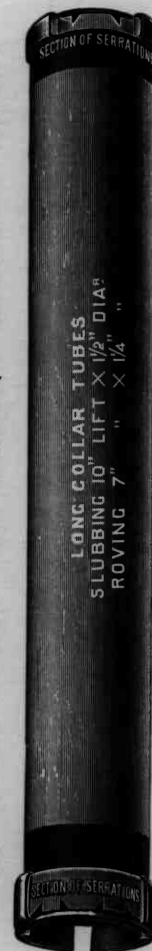


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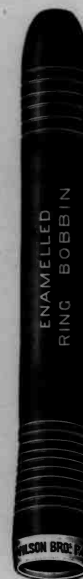
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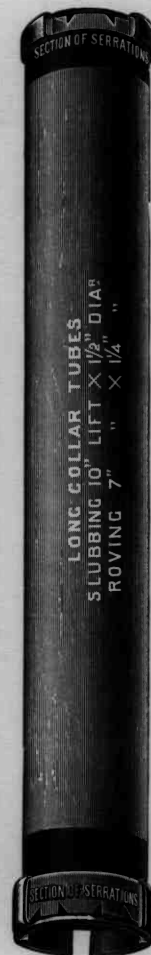
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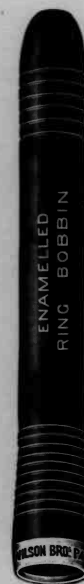
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WILLIAM MOSS, F.C.A.

LONDON:

GEE & Co., PRINTERS AND PUBLISHERS, 34 MOORGATE STREET, E.C.

1905

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THE object of the series of handbooks that is being published under heading of THE ACCOUNTANTS' LIBRARY is to provide, at a reasonable price, detailed information as to the most approved methods of keeping accounts in relation to all the leading classes of industry whose books call for more or less specialised treatment. No such series has hitherto been attempted; but there exist, of course, numerous separate works dealing with the accounts of one particular class of undertaking. These separate works are, however, for the most part either too expensive, or too superficial to answer the purpose that is particularly aimed at by THE ACCOUNTANTS' LIBRARY, which is intended to supply the student with that specialised information which he may require, while at the same time affording to the trader, banker, or manufacturer who is not in a position to secure the fullest information for his purpose, knowledge which can hardly fail to be of the very greatest assistance to him in the correct keeping of his accounts, upon a system specially adapted to his requirements, and therefore involving a minimum expenditure of labour. It is expected that the series will also be found of material assistance to bookkeepers of all classes.



Without aiming at giving an exhaustive account of the manner in which each separate business is conducted, the technical points in connection with each industry will receive as much attention as is necessary in order fully to elucidate the system of accounts advocated, while each volume will be the work of one who has made that particular class of accounts more or less a speciality. It is obvious, however, that to enable the necessary ground to be covered in the space available, it is incumbent to assume upon the part of the reader a certain knowledge of general bookkeeping. The extent of the knowledge assumed will vary according to the nature of the class of accounts considered. For example, in the volumes on "Bank Accounts" and "Shipping Accounts," a thorough acquaintance with ordinary double-entry bookkeeping is not unnaturally assumed; but in the case, for instance, of "Auctioneers' Accounts," "Domestic Tradesmen's Accounts," and other similar volumes, such explanations are included as will enable the ordinarily intelligent reader fully to grasp the methods described, even although his knowledge of bookkeeping may be of an elementary description. These explanations are, doubtless, superfluous as far as accountants are concerned, but are necessary to make the volumes of value to the majority of those specially engaged in these particular industries.

To subscribers for the whole series it may be added that, when completed, it will form a most valuable and practically complete library, dealing, at the hands of specialists, with practically every class of accounts, and illustrating the application

of the theory of double-entry as described in general works on bookkeeping.

The first series (of twenty volumes) has already been completed, and particulars of the subjects dealt with will be found on p. i. A second series (which will comprise about thirty more volumes) is now in progress, which when issued will complete the scheme. Many of these have already been arranged for, but the Editor will be glad to receive suggestions and offers from accountants of experience for the undertaking of volumes not yet announced.

34 Moorgate Street,

London, E.C.

*June 1903.*

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## COTTON SPINNING COMPANIES' ACCOUNTS.

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Cotton spinning is largely carried on by limited companies, although a portion of the trade is still in the hands of private firms.

Some firms combine the manufacturing of calico or cotton cloth with the business of spinning, but generally the business of cotton spinning is kept distinct from that of manufacturing; Oldham, Bolton, and other neighbouring towns in South Lancashire being the home of the cotton spinning industry, whilst manufacturing flourishes mostly in Blackburn, Burnley, and other towns in East Lancashire.

The bulk of the production of the spinning mills is sold as yarn in cop to the manufacturers. Some spinners reel yarn, and sell it in the bundle, or it may be made up and sold in the warp. As these processes are strictly outside spinning, it is, for the purposes of this book, proposed to treat spinning as complete when the cop is made and sold.

The cotton most generally used for spinning in the great centres of the industry is American or Egyptian. The size of a modern mill is such as to provide for 80,000 to 100,000 spindles. Some mills spin American cotton exclusively, others confine themselves to Egyptian, whilst others use both American and Egyptian. Some mills are arranged to spin twist yarn only, others spin only weft, whilst others again spin both twist and weft yarns. Ring spinning is also carried on by some firms.

It is intended to show in the *pro formâ* accounts appended hereto the method of keeping by double-entry, the books of a limited cotton spinning company, owning a mill containing 82,044 spindles, of which 36,426 are twist, and 45,618 weft, spinning American cotton.

The figures in the accounts will in the aggregate approximate to the probable consumption of cotton, stores, &c., and other expenses required in the production of the yarn, &c., dealt with in the accounts. They are not intended to represent the actual figures which would appear in the books of a company spinning cotton at the date of the accounts, the purpose of the *pro formâ* accounts being simply and only to illustrate methods of bookkeeping. The individual items are, in the Sales Book, in the early entries, items approximating to probable deliveries in quantity; but in the later entries the items are larger in quantity and value than probable deliveries would be, in order that the approximate production of such a mill for the period covered by the accounts may be dealt with without making the accounts themselves more bulky than is necessary. For the same reason other entries relating to purchases of cotton, stores, &c., have been condensed.

The constitution and government of the company are defined by the

#### MEMORANDUM AND ARTICLES OF ASSOCIATION.

The Memorandum of Association defines the nature and extent of the share capital of the company, the business the company may engage in, and the place where the registered office of the company is situate.

The Articles of Association provide for the government of the company by the shareholders, directors, and officers.

The books generally in use in or in connection with a modern mill are the following:—

#### A.—Statutory Books to comply with the requirements of the Companies Acts, 1862 to 1900.—

##### *Act of 1862.*

- (1) Minute Book.
- (\*2) Share Register, to include Register of Transfers and Annual Return of Shareholders.
- (3) Mortgage Register.

##### *Act of 1900.*

- (4) Mortgage Register and Copy Debentures or instruments creating charge required to be registered under this Act.
- (5) Register of Directors.

#### B.—Principal and Subsidiary Books of Account.—

##### (\*6) Cash Book.

Subsidiary to Cash Book:—

Share Contributions.

\*Loans Received.

\*Loans Withdrawn.

†Wages Book, including deductions for hot water.

\*Petty Cash Book.

Stamp Book.

Cheque Books.

Dividend Cheque or Warrant Book.

Bank Pass Book.

Voucher or Receipt Book.

Counterfoil Receipt Book.

Share Book or Share Certificate.

Depositors' Loan Book.

##### (7) Bill Book.

## (8) Sales Book:—

(\*a) Yarn Sales.

(\*b) Waste Sales.

(\*c) Miscellaneous Sales.

Subsidiary to Sales Book:—

Letter Copying Book for copying Invoices.

(\*9) Invoice and Analysis Book.

(9A) Invoice File.

(\*10) Returns and Allowances Book.

(\*11) Journal and Balance Book.

(\*12) Impersonal Ledger.

(\*13) Sales Ledger.

(\*14) Purchase Ledger.

(\*15) Loan Ledger.

(\*16) Interest Journal and Loan Balance Book.

(\*17) Dividend Book.

(\*18) Stock Book.

File for original Stock Sheets, and  
Certificates of Cotton at Station, &c.**C.—Books relating to Internal Management.—**

(†19) Cotton Purchase Book: Contracts and Particulars.

(\*19A) Cotton Futures Book (special page in Journal).

(†20) Cotton Received Book.

(20A) Cotton Mixing Book.

(†21) Cotton Stock Book.

(†22) Yarn Order Book.

(23) Order Book (General).

(24) Spinners' Weight Book.

(25) Spinners' Weekly Production Book.

(26) Spinners' Wages Book.

(27) Mule Indicator Book.

(28) Wrapping Book.

(29) Carder's Wrapping Book.

(30) Cardroom Wages Book.

(31) Yarn Packers' Book, including Daily Stock of Packed  
Yarn.

(32) Yarn Packers' Wages Book.

(33) Goods Received Book.

(34) Delivery Book.

(35) Empty Skip Book.

(†36) Personal Skip Ledger.

(†37) Impersonal Skip Ledger.

(38) General Letter Book.

**D.—Books specially relating to Directors' Supervision  
and Management.—**(Minute Book previously included under the head of  
Statutory Books.)

(39) Chairman's Agenda Book.

(†40) Weekly Report Book.

(41) Accounts to Pass Book.

The books used for the purpose of the *pro formâ* accounts are indicated by an asterisk, and those books mainly relating to internal management, of which blank specimen rulings are given, are denoted by a dagger.

Whilst many of the forms and figures used in the *pro formâ* accounts are self-explanatory, a few observations on, and explanations of, some of the books used in the accounts or included in the list of books may be helpful.

## STATUTORY BOOKS OF THE COMPANY.

### Minute Book.—

The Minute Book is too frequently considered a book of minor importance. In many cases it is used as a book for recording resolutions only, and very frequently resolutions are recorded in the baldest of possible terms. As, for instance, "Resolved that the Balance Sheet be adopted." Such a resolution is meaningless, and should be amplified by at least stating the amount standing to the credit or debit of the Trade Account, or Profit and Loss, or both, in order to earmark the Balance Sheet. Again, a resolution authorising the payment of monthly accounts amounting to, say, £1,256 3s. 10d., should either give the details making up the sum total, or the names and amounts of the separate accounts should be entered in a special book, which book should be identified with the Minute Book by the chairman's signature. It should be borne in mind that the Companies Act, 1862, Section 67, provides:—

"Every company under this Act shall cause minutes of all resolutions and proceedings of general meetings of the company, and of the directors or managers of the company, in cases where there are directors or managers, to be duly entered in the books to be from time to time provided for the purpose."

The secretary should be careful, therefore, to see that every transaction, particularly such as are of a financial character, should be recorded in such a manner that there will be no difficulty at the time of audit to prove that payments have been authorised by the board.

The Journal entries should be authorised by minute, either singly or by the totals of each page. Particular attention

should be given to the entries relating to Cotton Futures, the purchase and sale of which should in all cases be specially authorised.

A separate Minute Book for shareholders' meetings is kept by some companies, but this is unnecessary, and the balance of convenience is probably in favour of one Minute Book as the record of both shareholders' and directors' meetings.

### Share Register.—

The form of Share Register used in the *pro formâ* accounts includes Transfer Register and Annual Return of Shareholders. The Annual Return is the one written up in the Register, and the Return to be sent to the Registrar of Joint Stock Companies at Somerset House is a copy. Care should be taken to write up the Return and forward the copy in accordance with the regulations prescribed in Section 26, of the Companies Act, 1862, viz.:—

"Every company under this Act, and having a capital divided into shares, shall make, once at least in every year, a list of all persons who, on the fourteenth day succeeding the day on which the ordinary general meeting, or, if there is more than one ordinary meeting in each year, the first of such ordinary general meetings is held, are members of the company; and such list shall state the names, addresses, and occupations of all the members therein mentioned, and the number of shares held by each of them, and shall contain a summary specifying the following particulars:—

"(1) The amount of the capital of the company, and the number of shares into which it is divided.

"(2) The number of shares taken from the commencement of the company up to the date of the Summary.

"(3) The amount of calls made on each share.

"(4) The total amount of calls received.

"(5) The total amount of calls unpaid.

"(6) The total amount of shares forfeited.

"(7) The names, addresses, and occupations of the persons who ceased to be members since the last list was made, and the number of shares held by each of them.

"The above list and summary shall be contained in a separate part of the Register, and shall be completed within seven days after such fourteenth day as is mentioned in this section, and a copy shall be forthwith forwarded to the Registrar of Joint Stock Companies."

By the Companies Act of 1900 a List of Directors is required to be incorporated in the Annual Return.

The secretary should always deal as promptly as possible with the shares of deceased shareholders after probate or letters of administration have been registered. Many cases have been known where executors or administrators have been allowed to remain on the Register for years without transfers being made.

Serious difficulties sometimes arise in recovering calls in these cases, and loss to the company may ensue. It is, perhaps, the best course to adopt to retain all dividends until a transfer has been made from the legal representatives to a personal owner or owners.

#### **Share Certificates and Share Books.—**

It is the practice with many companies to issue Share Books to shareholders, and to defer the issue of any certificates of shares until the shares are either fully paid, or until the amount called up has reached the sum which is considered sufficient to carry on the business of the company, say, £2 10s. per share. Certificates are sometimes then issued in exchange for the

Share Books. If certificates are issued a question of considerable importance arises as to whether a certificate should be issued for each share, or one certificate for each shareholder. In practice it is found to be much preferable to issue one certificate to each shareholder.

#### **Mortgage Register (Act of 1862).—**

The Companies Act, 1862, Section 43, provides that:—

"Every limited company under this Act shall keep a Register of Mortgages and Charges specifically affecting property of the company, and shall enter in such Register in respect of each mortgage or charge a short description of the property mortgaged or charged, the amount of charge created, and the names of the mortgagees or persons entitled to such charge. If any property of the company is mortgaged or charged without such entry as aforesaid being made, every director, manager, or other officer of the company who knowingly and wilfully authorises or permits the omission of such entry shall incur a penalty not exceeding £50. The Register of Mortgages required by this section shall be open to inspection by any creditor or member of the company at all reasonable times; and if such inspection is refused, any officer of the company refusing the same, and every director or manager of the company authorising or knowingly and wilfully permitting such refusal, shall incur a penalty not exceeding £5, and a further penalty not exceeding £2 for every day during which such refusal continues; and in addition to the above penalty, as respects companies registered in England and Ireland, any Judge sitting in Chambers, or the Vice-Warden of the Stannaries in the case of companies subject to his jurisdiction, may by order compel an immediate inspection of the Register."

In the event of real property of the company being charged by way of mortgage, there does not appear to be any possibility



of the question arising as to the necessity of entering the particulars required by the Act in the Mortgage Register of the company; and it should follow as a necessary consequence that the Balance Sheet made out at the time when such mortgage is in existence should show the creditors' claim thus secured as a specific liability, and its preferential character should be clearly indicated.

Other charges on the property of the company are sometimes given, in the shape of hypothecations of cotton, to secure advances from bankers, or consignments of yarn to cover advances from yarn agents or merchants. These and other charges for securing advances appear to come within the meaning of the Act, and should be entered in the Mortgage Register, and the preferential character of the debt clearly indicated in any Balance Sheet made out during the existence of such charges.

#### **Mortgage Register (Act of 1900).—**

The provisions with reference to the registration of charges coming within the Act of 1900 are somewhat lengthy, and are comprised in Sections 14 to 18 of the said Act.

The Register itself is kept by the Registrar of Joint Stock Companies, but, in accordance with Sub-section 9 of Section 14,

"Every company shall cause a copy of every instrument creating any mortgage or charge requiring registration under this section to be kept at the registered office of the company, and to be open to inspection by the members and creditors of the company on payment of such fee, not exceeding one shilling for each inspection, as may be fixed by the regulations of the company. Provided that in the case of a series of uniform debentures a copy of one such debenture shall be sufficient."

#### **Register of Directors.—**

By Section 20 of the Act of 1900 Sections 45 and 46 of the Companies Act of 1862 are made applicable to companies having a capital divided into shares, and a Register of Directors is to be kept.

### **PRINCIPAL AND SUBSIDIARY BOOKS OF ACCOUNT.**

#### **Cash Book.—**

The Cash Book is ruled with four Cash columns on the debit, and three on the credit, side. The extreme right-hand debit and credit columns constitute the Bank Account, and the entries are a *facsimile* of those in the Bank Pass Book. No Bank Account is therefore required, or kept in the Ledger. The first, or left-hand, column on each side is reserved for discount, and on the debit side is in general use. On the credit side little use is made of the Discount column, as it is customary to discount invoices for Cotton,\* Stores, &c., before they are entered in the Invoice Analysis Book. A valid objection may be urged against the practice of entering invoices net in the Invoice Analysis Book, on the ground that the Discount Account in the Impersonal Ledger is thereby rendered misleading, consisting, as it then does, almost exclusively of the debit arising from the total of the Discount column on the debit side of the Cash Book. This item of Discount is made up of Discount, Commission, and Guarantee, and generally forms one of the heads of expenses in the Trade Account, and when thus treated unduly enhances the cost of production based on these figures, to the extent of the actual discount, which should be transferred

\*From October 1st 1902, in accordance with the rules of the Liverpool Cotton Association, discount ceased to be allowed on American cotton.

from this Impersonal Account to the debit of Yarn Sales, as illustrated in the *pro formâ* accounts.

\*Cash or cheques, as received from customers, should be entered in the second column (from the left), and the total entered in the Bank column as daily paid in. Sundry Receipts and other floating items of cash are entered in the third, or Cash, column. A balance of cash in hand is generally found necessary to meet repayments of loans on demand, interest on loans, and for other purposes. The amount of cash allowed to be kept in hand should be limited to a maximum, which should be fixed by the directors.

Where possible, it is advisable to make all payments by cheque, the entries for which are made in the Bank column direct. Exceptions to this rule may be made in the case of small accounts, which should be limited to sums below ten shillings or £1, such limit to be fixed by the board. For the purposes of making these payments a cheque for, say, £5 is given to the cashier, and a separate Petty Cash Book is kept, from which, at the end of the quarter, the summarised expenditure is posted to the respective Impersonal Accounts.

#### Loans Received—Loans Withdrawn.—

In companies with numerous loan-holders it is advisable to have special books for Loans Received and Loans Withdrawn, in preference to entering details in the Cash Book. The totals can be entered in the Cash Book weekly.

#### Wages Book.—

The Wages Book is made up from a number of subsidiary books. The manager should sign the Wages Book weekly to indicate he has examined and approved the same after it has

\*An alternative method of dealing with cash or cheques from customers is to enter them in the Debit Cash column (when only three columns will be required for the debit side of the Cash Book) as received, and to enter the amount paid to the bank, in the Cash column on the Credit side, when the Bank column is debited.

been entered up and totalled by the secretary, and the exact amount of wages paid should be specifically passed by the board at each meeting.

The Wages of the various departments of the mill should be entered and totalled in separate groups, from which the totals are made up in a General Summary, under such (or other approved) heads as the following:—

Fixed.  
Warehouse.  
Sundries.  
Carding.  
Spinning.

#### Stamp Book.—

It is desirable that some details should be given of the expenditure under this head.

#### Counterfoil Receipt Books.—

When supplies of these books are ordered they should be numbered consecutively by the printer, the numbers continuing forward from one book to another. Thus, if 10 books containing each 100 receipt forms are ordered, the numbers should extend from 1 to 1,000. A statement of books in use and on hand should be prepared for verification by the auditor, and every time fresh books are ordered the statement should be extended to cover the additional books.

#### Cheque Book—Current Account.—

The Cheque Book should be entered up from the counterfoils to the Cash Book immediately cheques have been signed and issued. In the event of a mistake necessitating the cancelling of a cheque, the cancelled cheque should be attached to the counterfoil, and left therewith for future reference.



**Cheque Book for Dividends or Dividend Warrants.—**

For the payment of dividends the usual practice is to issue Dividend Cheques or Warrants, which are specially printed for each dividend, and for which no counterfoils are prepared. In some cases these warrants are signed by the directors, in other instances the signature of the secretary is considered sufficient. The method of signing cheques or Dividend Warrants, and the form of the cheque or warrant, is for the board of each company to decide. It may be recommended that in any event it is desirable to open a special Bank Dividend Account for the payment of dividends.

In order to facilitate the recovery of income tax by the shareholders, the usual form of Dividend Warrant might readily be amended by the attachment of a detachable counterfoil certificate, such as is usually issued by railway and other companies, and by corporations and other authorities, with their Dividend or Interest Warrants.

**Bank Pass Book.—**

The Bank Pass Book should be sent to the bank with every paying-in transaction, as far as possible, and should be presented regularly for the purpose of all cheques being entered as they are paid. The Cash Book should be kept balanced with the Bank Pass Book daily.

**Voucher or Receipt Book.—**

The Voucher or Receipt Book may be conveniently made to contain a number of receipt forms, with counterfoil attached, on one page. Objection was formerly often made to more than one receipt appearing on a page, on the ground that when an account was paid the person receiving it could see the amounts paid to other persons. Now that few payments are made in cash, this objection falls to the ground. The receipt forms should be gummed on the back, and when returned receipted

they should be attached to the counterfoil. The Loan Withdrawals Book answers the purpose of a Receipt Book for Loans.

**Bill Book.—**

Bills Receivable are rarely paid to cotton spinning companies. It is of the first importance that no Bills Payable should be accepted by a company without a record being immediately made in the Bills Payable Book, and this book should always be treated as one of the principal books of the company, merging itself into the system of bookkeeping. In many instances, where a Bill Book exists, it is merely used as a memorandum book to show bills accepted and when they fall due, the only record kept in the principal books being the payment of the bills as they fall due.

The discharged bill is the voucher for the payment, and should always be obtained from the bankers for purposes of audit.

**Sales Books.—**

It is advisable to have a "Yarn Sales Book" especially reserved for yarn only. Sales of a sundry character can be entered in a Miscellaneous Sales Book, which may include Waste Sales, or the Waste may be entered in a separate book, which is sometimes considered preferable.

**Yarn Sales Book.—**

The Yarn Sales Book has separate rulings for Weights of Twist and Weft. It is optional whether to carry the totals forward to the end of the week or month. The Impersonal Ledger must contain a number of specially ruled pages to record the weights of Sales, and it may be advisable, to prevent undue cramping, to use one page of the Ledger for debits and the other side for credits, instead of attempting to get both debits and credits on the same page.

In calculating the value of a delivery of yarn when pence are included in the total, the pence are struck out altogether if there is only one delivery on the day, although they might reach 11d. If more than one delivery is made on the same day to one firm, or when more than one number of counts is included in one delivery, the pence in each calculation are added together, and the shillings thus arising are included in the total, but the balance of pence is not charged.

Thus, in the deliveries in the Sales Book for October 1st, there are six items invoiced to A. J. Thompson & Co., a firm of yarn agents. The pence in the items—£56 3s. 4d. and £50 8s. 9d.—amounting to 1s. 1d., are treated as 1s. and added on to the total of the day's sales, because they are all for one customer. The pence in the two items for another customer—£74 13s. 7d. and £67 2s. 1d.—only amounting to 8d. are not charged, and the single delivery of £76 19s. 3d. will, of course, only be treated as £76 19s. 0d. The result of this practice is therefore to add to the value of sales only 1s., whilst the actual pence are of the value of 2s.

Apparent discrepancies amounting to 2s. in the sales, December 4th, 8th, and 17th, are accounted for in a similar manner.

It has been considered quite sufficient to illustrate the method of dealing with pence in one day's sales without complicating the *pro formâ* accounts by carrying the pence through each day's sales.

#### **Waste Sales Book.—**

The Waste Sales Book used in these accounts is specially ruled with a page for each delivery.

#### **Miscellaneous Sales Book.—**

The Miscellaneous Sales Book contains a record of sundry Sales of Old Materials, Obsolete Machinery, Scrap Iron, Brass,

or any articles other than Yarn, excepting Waste, when a special Waste Book is in use. No special ruling is necessary for this book. A Summary of Sales is required, at the end of the quarter, for posting to the Impersonal Ledger, care being taken to distinguish Capital and Revenue.

#### **Invoice Analysis Book.—**

This book serves the double purpose of recording Purchases, to be posted to the credit of the Personal Accounts in the Purchase Ledger, and analysing the purchases under various heads, to be posted in monthly or quarterly totals to their respective accounts in the Impersonal Ledger. Extra rulings are provided for the purpose of entering the weights of each purchase of cotton and coal, the aggregate weights of which for the month or quarter are to be carried also to the account in the Impersonal Ledger.

The Analysis columns of this book are necessarily very numerous. In these accounts all the headings of the Analysis Book are contained in one opening of the book, but in two divisions. There is no reason why alternate pages of the book should not contain separate headings.

The Analysis Book does not contain all the headings used in the Trade Account, as such items as Interest, Wages, Depreciation, and other charges are preferably posted direct to the Impersonal Account from the Cash Book, Journal, and other books.

Naturally, the first Analysis column is reserved for Cotton. Other headings may be arranged to follow in the order of Production, Distribution, and Establishment Expenses.

Whilst many items may be readily stated under these heads, the distinction in others is somewhat arbitrary, but the heads and grouping shown in the *pro formâ* Trade Account will

answer for most practical purposes, and whenever deemed advisable the grouping can readily be re-arranged. Invoices, when received, should be stamped with a rubber stamp, either similar to the following example—

GOODS RECEIVED.....
PRICES CORRECT .....
EXTENSIONS CHECKED .....
PASSED.....

or any modification thereof suitable to the particular requirements of the company. The requirements indicated thereby should be complied with as far as possible, and each invoice discounted before the invoices are entered in the Invoice Analysis Book, the manager certifying the first and second lines, and the secretary the third. All invoices should be certified by the chairman or some other member of the board. This is usually done when the Monthly Accounts are passed for payment. It is generally the case at stocktaking that a number of accounts are unpaid, and, as these are included in the Trade Account and Balance Sheet, they should receive the sanction of the board. This can readily be done by entering them all together in the Invoice Analysis Book, and, after the invoices have been examined and approved, passing a resolution that the inclusion in the accounts of the sum total as shown by the Invoice Analysis Book be approved.

Many firms add the cost of brokerage and the cartage in Liverpool to the cotton invoices, and in this method of treatment the cost of brokerage becomes part of the cost of raw materials. Some firms treat these charges separately from cotton invoices. Strictly speaking, a good deal may be urged

in favour of brokerage being treated as an expense of the establishment, as sometimes the total Commission and Guarantee paid for the sale of yarn is separated from Discount on Yarn Sales. In these accounts it has not been considered necessary to separate brokerage and cartage from the cost of cotton.

It should be borne in mind, whilst dealing with the question of Analysis of Expenses, that many articles of association contain a clause either identical with or somewhat similar to that contained in Article 80 of Table A of the Companies Act of 1862, viz. :—

“The statement so made shall show, arranged under the most convenient heads, the amount of gross income, distinguishing the several sources from which it is derived, and the amount of gross expenditure, distinguishing the expense of the establishment, salaries, and other like matters; every item of expenditure fairly chargeable against the year's income shall be brought into account, so that a just balance of profit and loss may be laid before the meeting; and in cases where any item of expenditure which may in fairness be distributed over several years has been incurred in any one year, the whole amount of such item shall be stated, with the addition of the reasons why only a portion of such expenditure is charged against the income of the year.”

In practice it rarely happens that any salaries other than directors' are separately stated, or any charges on account of Brokerage, &c., for cotton treated as Establishment Expenses.

The totals of the Analysis columns may either be carried forward to the end of the quarter or made up monthly, or at the foot of each page.

**Returns and Allowances Book.—**

A separate book is preferable to entering Returns and Allowances through the Invoice and Analysis Book. It is more convenient to be laid on the table at the board meetings. All Returns and Allowances should be passed through this book, and vouched by the filing of the advice of return or claim for allowance from the customer. Claims for short weights, and other allowances and returns for cotton, are also entered on special pages of this book. The totals can either be posted monthly or carried to the end of the quarter. The monthly or quarterly totals should be sanctioned by specific resolution of the board, and the total in the book initialled or certified by the chairman.

**Journal and Balance Book.—**

The Journal is used for the purpose of recording all transactions which do not naturally fall within any of the other books of account. The charges for depreciation are proper entries to be made in the Journal. "Future" transactions are more conveniently dealt with in the Journal than in any other book, unless a special "Futures" Book is used. For "Futures" a special ruling is necessary, and a number of pages in the Journal can be ruled by the secretary for the purpose. The Interest on Loan Accounts is best dealt with in a special Interest Journal. The Journal should be presented regularly to the board for approval, and a resolution should be passed at least once a month, authorising the entries made in the Journal to that date, and the Journal should then be signed by the chairman. One principal purpose of the Journal should always be kept in view—viz., that it is a most convenient book to be used for obtaining the specific sanction of the board to any transaction which does not otherwise readily fall under the observation of the directors. It is not unusual to write off an old bad debt—or the balance of an old account, which is not a bad debt, but an

allowance or a claim which has never been recognised—by transfer direct from the Personal Account to an Impersonal Account. Instances have been known where "differences" on Futures have been dealt with by transfers direct from the Brokers' Accounts to the Cotton Account. No transfer from a Personal to an Impersonal Account, or *vice versa*, should be permitted to take place without a record in the Journal.

The Purchases and Sales of Futures are a very important feature in the management of many companies, and the importance of keeping a correct record of the transactions therein cannot be too much emphasised.

When sales of yarn are made for delivery extending over a considerable period, it is not always convenient to purchase "spot cotton" at the time to ensure the margin between cotton and yarn current at the date of the sale. In order to secure this margin as far as possible, as the alternative to buying "spot cotton," it is not unusual to purchase futures for the months approximating to the period when the yarn is due for delivery. Thus a sale of yarn effected, say, on the 20th May for 50,000 lbs., to be delivered during August, might be approximately covered by a purchase of 100 bales of July-August futures. The futures would represent 48,000 lbs., each bale being calculated at 480 lbs., in accordance with the rules of the Liverpool Cotton Association. On the 1st of August, if the transaction is not previously closed, the seller of the futures is entitled to tender 100 bales of cotton of the grade specified in the contract at the price stated. As a rule, the transaction being intended to secure the margin, the grade of cotton specified is not the cotton wanted, so the spinner instructs his broker to sell 100 bales of futures, and buy 100 bales of spot cotton of the grade required to spin the yarn on order. The result of the transaction may be that the spinner will have to sell his futures at a considerable loss, if the market has fallen since the purchase

was made, but, as he will be able to buy his spot cotton correspondingly cheaper, the loss on the futures is approximately covered by the saving on the spot purchase. If in the meantime the price of cotton has advanced, the futures are sold at a profit, which profit serves to approximately cover the enhanced price of spot cotton. Between the purchase of the futures and the sale months may elapse, and during that time in many instances weekly accounts are rendered between the buyer and seller. If cotton advances in price, the spinner will have to make weekly payments to the broker or merchant. If the price falls, the broker or merchant pays the difference to the spinner. In addition to the weekly accounts thus rendered, a General Account of the whole transaction is rendered at the close. The method of dealing with these transactions in the books varies very considerably in different companies. Each separate weekly difference may be treated as a transaction to be recorded, affecting Profit and Loss and debited or credited through the Journal to the Cotton Account, in addition to the entry of the receipt or payment of Cash in the Cash Book. This may be advisable, and even necessary, if the dealings in futures were speculative, but such transactions are not intended to be here illustrated, and therefore no necessity arises in these *pro forma* accounts to make any entries affecting the Trade Account, except the one closing entry when a sale of futures is effected. A Memorandum Book recording the weekly differences on each contract is advisable.

When differences have been paid or received weekly on futures which have not matured, or in respect of which yarn has not been spun or cotton bought at the time when a Balance Sheet is prepared, the balance of receipts and payments should be treated as a liability or asset, as the case may be. The items should be specifically described—

"Cotton Futures": "Differences received in advance"; or

"Cotton Futures": "Differences paid in advance."

It is not correct to include such differences under the head of Accounts Owing as Assets, or under the head of Trade Creditors as Liabilities. The custom of dealing in "Futures" is so well known in the trade that when specifically described on a Balance Sheet there can be no reason to fear any misunderstanding can arise from the plain statement of fact. On the other hand, if payments or receipts under this head are included in the total ordinary accounts owing to, and by, the firm, without mention of the specific character of these items, the Balance Sheet may be somewhat misleading.

A reverse method of dealing with cotton futures arises when, owing to the exigencies of trade, it has been considered advisable to spin to stock preferably to stopping the mill. This being the case, and the margin of profit being either very small, or a loss actually arising out of current prices, it is intended to secure to the company the current margin, whether of profit or loss; and in order to effect this result, cotton futures are sold, representing the amount of cotton bought to spin yarn for which no orders are on the books. Thus, a mill spinning, say, 50,000 lbs. weight of yarn weekly, for which no orders have been obtained, might sell, say, 100 bales May, June; 100 June, July; 200 July, August; or, say, 400 bales of June, July. Whenever yarn representing, say, 48,000 lbs. has been sold, 100 bales of futures should be bought in, and the difference on this transaction should forthwith be charged or credited to Trade through the Impersonal Cotton Account.

All Future transactions should have their originating record in the Minute Book, the Directors' Report Book, or both, and the authorisation for the closing of the transactions by purchase or sale should also be recorded in a similar manner. From these books entries should be made in the Journal, in the form shown in the *pro forma* accounts. The Journal may be used for the purpose of recording Trial Balances, and the Trade Account



and Balance Sheet can also be written up therein. A special Balance Book is often used for these purposes.

**Impersonal Ledger.—**

The Impersonal Ledger, in addition to the accounts necessary for the preparation of the Trade Account, and the Balances of expenditure for Buildings, Machinery, Plant, &c., contains a record of the aggregate balances due to shareholders and loanholders. Although these aggregate accounts are usually kept in the Impersonal Ledger, obviously they are not, strictly speaking, Impersonal Accounts, but only memoranda of the aggregate balances. The balance of share capital in this Ledger should always be capable of verification with the Personal Accounts of the shareholders in the Share Register, and for this purpose an Abstract of Balances from the Share Register should be written up in the Journal, and a fresh abstract should be prepared every time a Balance Sheet is made out, after any payments on account of share capital have been made. The balance of loan capital should always be verified to the date of every Balance Sheet with an Abstract of the Personal Accounts in the Loan Ledger. The Share and Loan Aggregate Accounts are posted from the weekly totals of the Share Contribution Book, and Loans Received and Loans Withdrawn Books.

**Sales Ledger.—**

The Sales Ledger may be used exclusively for sales, or one Ledger may serve the double purpose of Sales Ledger and Purchase Ledger. For a mill of the capacity of the Orleans Spinning Co., Ltd., separate Ledgers are preferable. As payments on account are the exception, the Sales Ledger, properly kept, should show at a glance the specific items owing by any customer at any date.

**Purchase Ledger.—**

The Purchase Ledger is kept on the same principle as the Sales Ledger. The credits for goods purchased are posted

from the Invoice Analysis Book, the reference in the Ledger being the invoice number, and not the folio of the Invoice Analysis Book. Future reference is much facilitated by the invoice number being given instead of the page of the Invoice Book. Cash is posted from the Cash Book, but as the invoices are entered "net" in the Invoice Analysis Book, no discount appears in either Cash Book or Purchase Ledger. Other debits and credits find their way to this Ledger from the Journal and Returns and Allowances Book.

Care should be taken to show settlements for each payment of cash when possible, and where payments on account are made from time to time a settlement should be obtained at least once a quarter. Where transactions take place with the same firm for both "spot" cotton for the ordinary requirements of the mill and for "futures," a separate account should be opened for "futures." At the end of each quarter, or stock-taking period, an "Account Current," made up to the actual date of stocktaking, should be obtained from the cotton brokers for purposes of audit. Inconvenience is sometimes caused through the cotton broker's Current Account not being made up to the same date as the stocktaking. This can easily be obviated by the secretary advising the brokers in due time of the date of the stocktaking, the brokers being always willing to render a Current Account to the date asked for. It is usual for the brokers to transmit the merchants' receipts for each invoice of cotton when paid for by the spinner's remittances to the broker. These merchants' receipts should be filed with the specific invoices to which they refer. Sometimes a company will pay for cotton in advance to its brokers, and if this is the case at any stocktaking period a balance in favour of the company is the result. If this sum is included in the assets under the head of Accounts owing to the Company, such accounts appear unduly large relatively to the business, and as yarn

accounts are very promptly paid, as a rule, an undue proportion of accounts owing may suggest that some of the yarn accounts are overdue; and to remove the possibility of such a contingency it is not unusual to state such assets separately on the Balance Sheet, under the head of "Cotton paid in Advance." This is a totally distinct item from that of "Cotton Futures," referred to under the heading of "Journal."

#### **Loan Ledger.—**

The Loan Ledger is specially ruled to show the balance after each transaction. Interest is usually added half-yearly.

#### **Interest Journal and Loan Balance Book.—**

It is advisable to have a specially ruled Journal for interest, and to record balances, where, as frequently happens, the number of loan depositors is large. Interest and principal are entered at the half-yearly balancing. The total interest is posted direct to the debit of the Interest Account in the Impersonal Ledger, and a corresponding entry must be made to credit of the Loan Account in the Impersonal Ledger. The aggregate amount of the loans shown by the abstract in the Journal must balance with the balance of the Loan Account in the Impersonal Ledger. The interest for the quarter not corresponding with the half-yearly periods is estimated in the manner illustrated in the Interest Journal.

#### **Dividend Book.—**

The Dividend Book should be checked with the Dividend Bank Pass Book at least once a week. At the end of the quarter all items not checked should be set out in a Summary entitled Unpaid Dividends, and this total should correspond with the amount standing to the credit of the company in the Dividend Account in the Ledger and in the Bank Pass Book. The amount of dividend paid each week as per Bank Pass Book should be passed by a Journal entry to the credit of the bank (Dividend Account) and debit of "dividend."

#### **Stock Book.—**

The Stock Book contains the summarised totals of the weights and quantities of cotton, yarn, and stores, details of which appear in subsidiary books or sheets. Cotton may be in transit at sea, or on rail, or at railway, canal, or other warehouse. In any of these instances where no part of the cotton represented by an invoice has been broken into, the cotton will be described by the number of bales, and the marks, and the net amount of the invoice entered in the Stock Book. When part of a lot invoiced has been used, the number of bales with the marks should be given, together with the price and weight. Each lot of cotton should contain a reference to the number of the invoice.

#### **C.I.F. Cotton at Sea, or in Liverpool.—**

It frequently happens that cotton is bought on what is technically known as C.I.F. terms.

For such cotton, bills are frequently drawn on and accepted by the spinning company before the arrival of the cotton. The invoices in such cases should always be entered in the Invoice Analysis Book when the bill is accepted, and, although the cotton has not arrived at stocktaking, it should be taken into stock and vouched by the bill of lading. The price of cotton is invariably the invoice price in the *pro forma* accounts. As the business represented in the transactions recorded in the accounts is on the basis of all sales of yarn being covered by prompt purchases of cotton and regular spinning and delivery, the invoice price of cotton is the correct price for stocktaking.

#### **Cotton in Process.—**

The methods of taking stock of cotton in process vary to a very considerable extent. The subject is one on which there is a great difference of opinion amongst experts. The price of the cotton in mixing is obtained from the details in the Mixing

Book, and should also be invoice price. The cotton in process divides naturally into two parts, and there is no difference of opinion as to the advisability of this division. In order to keep the machinery working, a quantity of cotton varying more or less must always be passing through the machinery. These quantities are taken separately, and are generally known as "fixed quantities." The additional laps, cotton in cans, cotton on bobbins of various descriptions on the creels ready to feed into the machinery, are described as "loose quantities," and these quantities are also taken separately. It is obvious that the fixed quantities of cotton in the machinery can only vary in weight within limits which may be comparatively well defined, and therefore it is often assumed that the weight of the fixed quantities is a constant one, and, having once been settled, the same weight is taken every stocktaking. Although it is impossible the weight can be the same every time, the limits within which it can vary are such that no exception need be taken to this course as long as it is constantly adhered to. An alternative method of ascertaining the weights of fixed quantities is to take a number of full laps, cans, bobbins, &c., from the different processes, and after weighing them, and arriving at the average weight of a single lap, can, or bobbin, to take the total number in the machinery at an average of, say, half the ascertained weight. It is difficult to say whether this method results in any greater accuracy than the former, and the difficulty of determining in each process whether to take bobbins, &c., as half, three-quarters, or a quarter full, is always great; so that, on the whole, whilst the balance of convenience is certainly in favour of the first method, it is also probable that accuracy is as well secured. The former method is adopted in these accounts.

The weight of the fixed quantities having been ascertained, the method of fixing the value is where, in practice, the greatest variation is found.

In numerous instances, the weight of the fixed quantities having been decided upon, and the price fixed, say, at the actual price of the cotton, plus a sum added to cover Cotton Loss, Wages, &c., the value of the fixed quantities is added to the cost of the machinery, and never appears in the Stock Book. In other cases the fixed quantities appear in the Stock Book every stocktaking at the same weight and price. Another, and in the opinion of the writer the correct, method is to add the weight of the fixed quantities to that of the loose quantities, and value the whole at the price of the last mixings, representing the weight of all the cotton in process, plus the usual addition for Cotton Loss, Wages, &c., and this is the method adopted in the *pro forma* accounts.

Having determined the weight and the price of the cotton in process, an addition is necessary to cover the cost of Wages, Expenses, and Loss in Cotton. Here, again, in practice there is a wide difference. In some companies it is usual to price each process, both fixed and loose quantities, separately, thus:—

Laps,  
Cans,  
Slubbers,  
Intermediates,  
Rovings,

and arriving in the roving at a value of, say, 1d. or 1½d. per lb. over the cotton basis.

Other firms will only value the loose quantities at different values for each process, taking the fixed quantities at the price the cotton is based on for loose quantities, with the addition of, say, 1d. or 1½d. per lb. for Wages and Expenses. Another method is to take the fixed quantities always at one price, irrespective of the cost of cotton.



**Yarn.—**

The stock of yarn is sometimes taken at the price at which the next deliveries are to be made. It is frequently taken at the average price of the whole of the unexecuted orders on the books. If yarn is in stock for which no orders exist, it should be taken at the price of the day at which it is readily saleable. The yarn in stock in these accounts is taken at the average price of the unexecuted orders. All packed yarn should be discounted. Unpacked yarn is not discounted, as it is expected the gain during the conditioning process will be equal to the discount.

**Stores.—**

The stock of stores is taken at cost price.

**Directors' Weekly Reports.—**

The Directors' Weekly Report Book is made up in many different forms, varying with the requirements of each particular mill, and also in the nature and extent of the general information given. A form is given to illustrate the kind of information generally contained.

**General Observations.—**

As it is impossible to include in a single *pro formâ* Balance Sheet illustrations of all the various phases which the liabilities, assets, expenditure, and balances may assume, a few observations on some of the items in the *pro formâ* Balance Sheets, together with some remarks on other items which sometimes appear in Balance Sheets of similar undertakings, are necessary. With reference to some items which frequently have to be dealt with, but which could not be conveniently illustrated in this Balance Sheet, the following observations may be made:—

The absence of a mortgage may be cited as one instance. Generally speaking, a company which has no mortgage on its

property is able to obtain loans on better terms than if a portion of its borrowings had a preference over the rest.

No mortgage, debenture, or any other preferential charge has been given in respect of any of the Orleans Company's liabilities. When any preferential charge has been given, it is most important that the nature and extent of such charge should be separately and specifically stated on the Balance Sheet.

Cases occur sometimes when a company, through stress of circumstances arising either from bad trade or financial pressure, finds it necessary to charge some of its floating assets by hypothecating cotton to bankers or other creditors, or by consignments of yarn to agents, merchants, or others, to secure advances. When such arrangements have been entered into, and are in existence at the time a Balance Sheet is made out, the advances received on account of hypothecations of cotton, or in respect of consignments of yarn, should not be treated as ordinary liabilities, or included under the head of ordinary creditors. From the total stock-in-trade a deduction should be made of the amount specifically charged in favour of particular creditors. From the amount thus charged should be deducted the advances received in respect thereof, and the difference then added to the stock, as shown below:—

Stock in Trade .. ..	£8,265 14 6	
Less Hypothecations and Consignments ..	3,727 9 9	
	<hr/>	£4,538 4 9
Hypothecations and Consignments .. ..	3,727 9 9	
Less Advances on Hypothecations and Consignments .. ..	2,843 12 2	
	<hr/>	883 17 7
		<hr/>
		£5,422 2 4

Such charges should be entered in the Mortgage Register as per note under the head of Mortgage Register.

The *pro formâ* accounts commence with a Balance Sheet showing the state of the affairs of the company on the 27th:

September 1902, and show the trading of the company for the quarter ending 27th December 1902, with a Trading Account, Profit and Loss Account, and Balance Sheet made up to the last-named date.

The share capital of the company has been paid up to the extent of £2 10s. per share, following a usual practice in the trade. It has been found convenient to issue share capital sufficient to cover the whole cost of buildings, machinery, plant, and working capital. But whilst this is essential to meet any emergency, in practice it has not been considered necessary to call up more than £2 10s. per share, the balance of fixed and working capital being covered by loans. The advantages of loans over share capital for this purpose are believed to be of a twofold character. The principal advantage consists of the ready means of utilising the Depreciation Fund by the repayment of loans, and thus diminishing the company's liabilities, instead of re-investing the Depreciation Fund or reducing the company's capital from time to time. The second advantage is a problematical one—viz., that when good profits are being made the dividend on the share capital is enhanced by the profit made in excess of the interest paid on loans. But whilst this is advantageous in good times, it works disastrously in bad times, resulting in loss and adverse balances in excess of what would be shown by a company trading exclusively with its own capital, and sometimes showing a loss through the payment of interest, even at a time when the Trading Account (apart from interest) would show a profit.

The loan capital in these accounts consists of a number of loan deposits without any specific security. The interest is made up half-yearly, and entered to the credit of each loanholder, and paid if required. If the interest is not withdrawn, it is added to the principal, and thus bears compound interest.

The Fixed Stock consists of Buildings; Engines, Boilers and Gearing; and Machinery. These items are separately

stated at a value approximating to what a mill of the capacity and equipment of the Orleans Company would stand at, when about 16 years old, in order to give an illustration of the effect of a Depreciation Fund in reducing the amounts at which the several items originally stood. The present rates of depreciation are calculated on a basis of  $2\frac{1}{2}$  per cent. on buildings, 5 per cent. on engines, boilers, and gearing, and  $7\frac{1}{2}$  per cent. on machinery. The calculations are made on the quarterly balances. The balances shown in the Balance Sheet do not represent an actual result of any literal application of the above-mentioned rates of depreciation on any fixed original expenditure. The current rate of depreciation at the rate of 5 per cent. on engines, boilers, and gearing has not been in operation the whole of the time; in the earlier years of the mill, engines, boilers, and gearing were only depreciated  $2\frac{1}{2}$  per cent., the same rate as the buildings.

Another factor affects the balance of expenditure under these heads—viz., the renewal of machinery or plant before the original expenditure has been written out by the Depreciation Fund.

The subject of Depreciation is a very thorny one. The methods vary widely, and it is difficult to settle upon any general principle underlying the various practices followed by different companies.

It may be advisable to state first the principle recognised by the Inland Revenue Department when assessing the profits of cotton spinning.

Whatever the rate of depreciation charged in the accounts, on which an average of three years' profits is based, the sum total of such depreciation is added to the profits, and, after the three years' average has been arrived at, a deduction not exceeding the rate of  $7\frac{1}{2}$  per cent. per annum from machinery and 5 per cent. per annum from engine, boilers, and gearing is allowed,

calculated on the amount of the written down values, plus additions. No depreciation is allowed on buildings or land. An allowance of one-sixth is made under Schedule A before the tax is charged under this head.

Coming now to the methods of depreciation adopted by cotton spinners. A very widespread practice is to provide  $2\frac{1}{2}$  per cent. per annum on buildings, 5 per cent. per annum on engines, boilers, and gearing, and  $7\frac{1}{2}$  per cent. per annum on machinery, calculated on the balances of the respective accounts at the previous stocktaking. This method is open to the objection that the amount of depreciation diminishes very rapidly, and if applied in perpetuity would never write out the original cost. The greatest charge is made at the commencement, when the machinery, &c., is at its best, and as the actual depreciation increases the amount set apart diminishes. This objection is often answered by the statement that, in the early days of the machinery, it is capable of earning the greatest profits, and it is therefore quite equitable to adopt the sliding scale. As many of the cotton spinning companies work with considerable sums of loan capital, the amount set aside for depreciation is usually applied to the repayment of loans, and it thus happens that a second advantage accrues to the later period, in the shape of a much lessened charge for interest. Thus a mill like the Orleans Co., Ltd., which at one period had to bear a charge for three months' working of

	£1,042 for Depreciation,
and	735 for Interest,
a total of	<u>£1,777</u>

might 15 years later have the charges under the same heads reduced to

	£561 for Depreciation,
and	263 for Interest,
a total of	<u>£824</u>

showing a reduced charge against Profit and Loss of £953 for the quarter.

It is quite true that in a certain sense the charge for interest has no relation to the Trading Account, and ought to be charged against Profit and Loss; but, on the other hand, if a Depreciation Fund was calculated on a more definite basis, say on a Sinking Fund principle, the element of interest would be admitted, and the amount chargeable for depreciation against "trade" would be distinctly affected by the interest.

In some cases a depreciation of only  $2\frac{1}{2}$  per cent. is provided on engines, boilers, and gearing on diminishing balances. The practice of writing down the depreciation on the original values of buildings, engines, boilers, &c., and machinery, instead of on diminishing balances, is very rare, except as illustrated in the next paragraph.

Another method, which—if the amount set aside is large enough—is perhaps the most satisfactory, is to provide a fixed sum for depreciation. When this method is adopted it is not unusual to charge Repairs and Renewals, otherwise debited to Trade, to the Depreciation Account. The equity of this course depends upon the amount charged as depreciation. If the fixed annual charge is adopted, it is advisable to allocate the total into separate items, in order that they may be credited to the respective accounts for Buildings, Engines, &c., Machinery. This is preferable to keeping up the Impersonal Accounts at original cost and keeping a separate Impersonal Account for depreciation.

When a mill has been working for many years, some portion of the machinery or boilers, or other plant, may require renewal because worn out, or may require to be replaced because it has become obsolete on account of improvements, whilst the old machines may have been kept in thorough repair, and be as

good or better intrinsically than when new. In such cases it is frequently the practice when renewing machinery to credit the Machinery Account with the amount realised by the sale of the old machinery, and to add the cost of the new machinery. This is done although the cost of the original machinery has not been written out. Whether this course is justifiable or not depends on the sufficiency of the previous provision for depreciation.

Unfortunately, in many instances a practice prevails of only making partial provision for depreciation when, either on account of bad trade or for any other reason, a mill has not been working full time, and depreciation is only charged in proportion to the time worked. Apart from the question whether depreciation is much, if any, less on account of stoppage, there is the much larger question—viz., that depreciation has not only to provide for actual wear and tear, but for replacement of capital on account of machinery intrinsically good being superseded by modern improvements and thus becoming obsolete.

In many instances where a sliding scale of depreciation has been followed—allowing full depreciation at  $2\frac{1}{2}$  per cent., 5 per cent., and  $7\frac{1}{2}$  per cent. per annum on diminishing balances, without any deductions for short time or stoppages of any description—Renewals, &c., of the character of card clothing, squaring up mules, and new skips, are carried to a Suspense Account (shown on the Balance Sheet) to be liquidated over a limited period by instalments, in addition to the usual depreciation.

It is quite a usual practice to anticipate the renewal of card clothing and skips by forming a fund created by charging the Trade Account with a sum sufficient to provide, say, in seven years, the cost of renewing card clothing, and to keep a sufficient sum always in hand to cover replacement of skips.

It will be seen from these observations how much the method of depreciation varies. It is no part of the writer's object to attempt to settle the principle which should be followed. The method followed in these accounts—viz., to charge  $2\frac{1}{2}$  per cent. on Buildings, 5 per cent. on Engines, Boilers, and Gearing, and  $7\frac{1}{2}$  per cent. on Machinery on diminishing balances—has been adopted as being perhaps as fair an example as can be taken of the average way of dealing with this question.

Under the special heading of Card Clothing, an item of £285 appears as a liability in the Balance Sheet of September 27.

In these *pro formâ* accounts, the whole of the carding machinery having been renewed, the amount standing to the credit of the Card Clothing Account has been carried to the credit of the Depreciation Account.

No special provision has been made by the Orleans Company for the renewal of skips.

#### Quarterly Report or Analysis.—

For the purpose of making regular comparisons of cost of production, percentages of cotton used, yarn produced, &c., a quarterly statement should be prepared by the secretary, in the following or other form, to be approved by the directors. These percentages should be calculated on the weight of yarn spun and produced. The figures may be arrived at in various ways. They may be taken on the indicated weight of yarn spun, or on the weight of yarn weighed into the cellar. If taken on the weight of yarn shown in the Impersonal Account as the total production of the quarter, the gain in conditioning, on which no wages, &c., have been paid, would be included. The weight of cotton used, as shown by the Impersonal Account, cannot be taken, as this weight includes waste, and if the waste

is taken into account the invisible loss by evaporation, &c., has also to be taken into account. The gain by the conditioning process and the invisible loss are always two factors, the exact percentage of which it is difficult, if not impossible, to determine exactly. Probably the method on which the percentages in the *pro forma* accounts are based is as reliable as any. This, of course, can be varied to suit the circumstances of any particular mill, where the gain in conditioning and the invisible loss are approximately ascertained, and their relation to each other is found to justify another basis.

If the weight of yarn spun is obtained from the Impersonal Yarn Account, the method here followed is to assume that the gain by conditioning has been 5 per cent., and by deducting  $\frac{1}{21}$  from the total weight produced during the quarter, the assumed weight of yarn spun is thus arrived at:—

Production as per Yarn Account .. ..	756,970
÷ 21 .. .. .	36,046
Assumed weight of Yarn spun .. ..	<u>720,924</u>

In calculating the various percentages in the Trade Account, the assumed weight of yarn spun, as thus obtained, is the factor for all the items except yarn, and the percentage in this case is obtained by using the gross weight of yarn produced instead of the yarn spun.

When the percentages have all been ascertained they should be entered up for permanent reference in a book in the following tabulated form:—

## QUARTERLY ANALYSIS BOOK.

	1902 Decr.								
Cotton .. ..	5'382								
Productive Expenses ..	'362								
Distributive Expenses ..	'077								
Wages, &c. .. ..	1'149								
Establishment Expenses ..	'090								
Depreciation .. ..	'181								
Profit .. .. .	7'441								
Profit .. .. .	—								
Less Interest .. ..	—								
Yarn .. .. .	6'871								
Waste .. .. .	'093								
Sundry Receipts .. ..	'004								
*Conditioning .. ..	'344								
Loss .. .. .	'129								
Loss .. .. .	7'441								
Loss .. .. .	'129								
Add Interest .. ..	'021								
	'150								

\* This item does not appear specifically in the Trade Account, hence the percentages in the margin of the Trade Account are not added. The insertion of this figure will balance the two sets of percentages. It is 5 per cent. on Yarn.

The following information should also be compiled, and recorded in the same book in which the previous tabulated figures are kept:—

Cotton used .. ..	823,558	
Yarn produced .. ..	756,970	91'915 of Cotton used.
Cotton Loss including Waste ..	65,588	
Waste Sales not including Tares	70,324	8'549 of Cotton used.

The percentage of yarn produced	91.915	} on Cotton used
and Waste sold      ...      ...	8.549	
	<u>100.464</u>	

together account for rather more than the whole of the cotton. Although these figures should always receive careful attention, they will only approximate to the total weight of cotton, and the variation will probably be greater, as a rule, than as shown above. The variation arises through the unknown quantity of loss in cotton by drying in the various processes, the dust, &c., which escapes up the flues and is dissipated in the air, together with other loss of material which cannot be sold as waste. This unknown quantity is to some extent compensated by the gain in the conditioning process, the exact quantity of which is very difficult to determine. The percentage of yarn produced to cotton used may also be affected by some portion of the waste being mixed with the cotton, thus increasing the percentage of yarn and diminishing that of waste.

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**BOOKS OF ACCOUNT,**  
**FORMS, &c.**

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IMPERSONAL SKIP LEDGER.

Date Sent Out	To Whom Sent	Date Returned	Date Sent Out	To Whom Sent	Date Returned

## PERSONAL SKIP LEDGER.

[illegible]

## YARN ORDER BOOK. (I)

..... 4 % 14 days.

1902	Oct. 1	25,000 lbs.	36 Twist @ 7½¢	Burnley.	25,000 10 2,100 22,900 1,500 10 21,400
Oct. 3		40 Skips	40 West @ 7½¢	Hull.	40 7 33 9 24 15 9 10
Oct. 3		10,000 lbs.	36 Twist @ 7½¢	Dec.-Jan. Delivery.	10,000

These items are merely illustrative, and are not incorporated in the *pro forma* accounts.





*Number of Certificate.....*

Form No. 6A.

THE COMPANIES ACTS, 1862 TO 1900.

FORM E

As altered by the Board of Trade pursuant to Section 71 of The Companies Act, 1862.

## SUMMARY OF CAPITAL AND SHARES

Of the ORLEANS COTTON SPINNING COMPANY, LIMITED, made up to the 21st day of February 1903, being the fourteenth day succeeding the 7th day of February 1903, when the First Ordinary General Meeting in the Year was held.

Nominal Capital, £50,000, divided into <sup>a</sup> 20,000 Shares of Total Number of Shares <i>(which Total Shown in the List as held by existing Members)*</i>	£50,000	20,000	..
Number of Shares issued up to the 21st day of February 1903 Number of Shares issued wholly in Cash	£10,000	5,000	..
Number of Shares issued as fully paid up otherwise than for Cash	£20,000	10,000	..
Number of Shares issued as partly paid up to the extent of Ntl per Share otherwise than for Cash	£20,000	10,000	..
There has been called up on each of 20,000 Shares	£20,000	10,000	..
" " "	£20,000	10,000	..
" " "	£20,000	10,000	..
\$Total Amount of Calls received, including Payments on Application and Allotment Total Amount (if any) agreed to be considered as paid on Ntl Shares which have been issued as fully paid (otherwise than in Cash)	£50,000	20,000	..
Total Amount (if any) agreed to be considered as paid on Ntl Shares which have been issued as partly paid up to the extent of Nil per Share	£50,000	20,000	..
Total Amount of Calls unpaid	£50,000	20,000	..
Total Amount (if any) paid on   Ntl Shares forfeited	£50,000	20,000	..
Total Amount of Debt due from the Company in respect of all Mortgages and Charges which require registration under The Companies Act, 1900, or which would require such registration if created after the commencement of that Act	£50,000	20,000	..

NOTE.—A List of the Names and Addresses of the Directors must follow the List of Members.

\*Where there are Shares of different kinds or amounts (e.g. Preference and Ordinary) the Bank must also add a List of all their Places of Business.

Where there are Shares of different kinds or amounts (e.g., Preference and Ordinary, or £10 and £5), state the numbers and nominal values separately.

Where various Shares have been called or there are Shares of different kinds, state them separately.

Include what has been received on forfeited shares as well as what has been received on existing Shares.

State the Aggregate Number of Shares forfeited (if any).

*The return must be signed, at the End, by the Manager or Secretary of the Company.*

List of Persons holding Shares in the ORLEANS COTTON SPINNING COMPANY, LIMITED, on the 21st day of February 1903, and of Persons who have held Shares therein at any time since the date of the last Return, showing their Names and Addresses, and an Account of the Shares so held.

Police in Register containing Particulars	NAMES, ADDRESSES, AND OCCUPATIONS				ACCOUNT OF SHARES	Remarks	
	Surname	Christian Name	Address	Occupation			
1	Wilkinson	Henry	44 North Road, Blackstone	Cotton Spinner	<div>Number of Shares held by existing Members at date of Return</div> <div>2,436 1,874 2,738 3,125 2,843 3,764 3,137 83 <u>20,000</u></div>	<div>Particulars of Shares transferred since the date of the last Return by persons who have ceased to be Members.</div> <div>Particulars of Shares transferred since the date of the last Return by persons who are still Members.</div> <div>Particulars of Shares transferred since the date of the last Return by persons who have ceased to be Members.</div>	Date of Registration of Transfer
2	Johnson	Thomas W...	Address and Occupation to be entered				
3	Horsley	Samuel					
4	Beverley	John M.					
5	Trowcroft	Edward					
6	Thorpe	Richard					
7	Horsley	Thomas W...	44 North Road, Blackstone				
8	Tomlinson	Samuel	23 James Street, Blackstone				
LIST OF DIRECTORS.							
	Wilkinson	Henry	44 North Road, Blackstone				
	Johnson	Thomas W...	23 James Street, Blackstone				
	Horsley	William T...	91 West Street, Blackstone.				
	Beverley	Samuel	17 Castle Street, Blackstone				
	Rowercroft	James..	67 South Parade, Blackstone				
						(Signature) JOHN H. THOMPSON (Officer) SECRETARY	

\*The Aggregate Number of Shares held, and not the Distinctive Numbers, is to be stated, and the column must be added up throughout, so as to make one total to agree with that stated in the Summary to have been taken up.

†When the Shares are of different classes these columns may be subdivided, so that the number of each class held, or transferred, may be shown separately.

‡The Date of Registration of each Transfer should be given, as well as the Number of Shares transferred on each date. The particulars should be placed opposite the name of the Transferor, and not opposite that of the Transferee, but the name of the Transferee may be inserted in the "Remarks" column, immediately opposite the particulars of each Transfer.

\*The Date of Registration of each Transfer should be given, as well as the Number of Shares transferred on each date. The particulars should be placed opposite the name of the Transferor, and not opposite that of the Transferee, but the name of the Transferee may be inserted in the "Remarks" column, immediately opposite the particulars of each Transfer.

SHARE REGISTER.  
ACCOUNT OF SHARES HELD IN ORLEANS COTTON SPINNING COMPANY, LIMITED.  
By HENRY WILKINSON,  
Address, 44 North Road, Blackstone,  
Description, Cotton Spinner.  
I Date of becoming a Shareholder, March 3rd 1890. Date of ceasing to be a Shareholder.....

No. of Shares held	Numbers of Shares held		Date of Transaction	Nature of Transaction	Transfer No.	Date when Calls due	Amount called per Share	Fo.	Total Amount due	Cr.		
	From	To								Date	Nature of Transaction	Total Amount paid
2,436	1	2,436	1890 March	Original Shareholder	..	At various dates ..	£ s d 2 10 0 ..	..	£ s d 6,099 0 0	1890 March ..	Cash ..	£ s d 6,099 0 0

## SHARE REGISTER—(continued).

No. of Shares held	Numbers of Shares held		Date of Transaction	Nature of Transaction	Transfer No.	Date when Calls due	Amount called per Share	Fo.	Total Amount due	Date	Nature of Transaction	Total Amount paid
	From	To										
2 1,874	2,437	4,310	Thomas	W. Johnson	..	..	£ s d .. ..	..	£ s d 4,685 0 0			£ s d 4,685 0 0
3 2,738	4,311	7,048	William	T. Horsley	..	..	.. ..	..	6,845 0 0			6,845 0 0
4 3,125	7,049	10,173	Samuel	Beverley	..	..	.. ..	..	7,812 10 0			7,812 10 0
5 2,843	10,174	13,016	James	Rowcroft	..	..	.. ..	..	7,107 10 0			7,107 10 0
6 3,764	13,017	16,780	John M.	Thorpe	..	..	.. ..	..	9,410 0 0			9,410 0 0
7 3,137	16,781	19,917	Frank	Horton	..	..	.. ..	..	7,842 10 0			7,842 10 0
8 83	19,918	20,000	Richard	Tomlinson	..	..	.. ..	..	207 10 0			207 10 0

## REGISTER OF TRANSFERS.

[illegible]

## CASH BOOK.

## CASH

		Discount	Items	Cash	Bank
		£ s d	£ s d	£ s d	£ s d
1902	To Balance .. ..	46		16 1 4	2,452 9 9
Sept. 27	" A. J. Thompson & Co. ..	76	33 2 6	794 10 4	
30	" W. & E. Jackson, Ltd. ..	77	9 14 0	378 1 0	
Oct. 3	" Loans .. ..	19		4 12 0	1,172 11 4
	" Arden & Cooper .. ..	78	3 3 6	124 5 6	120 0 0
	" Hanwell & Gibson, Ltd. ..	79	10 18 6	425 13 6	
	" T. O. Gordon & Sons .. ..	80	5 3 6	208 8 6	
	" Whingate Manufacturing Company, Ltd. ..	81	2 2 0	82 2 0	
	" Partington & Ferguson ..	82	20 18 0	815 9 0	
	" I. S. Morton .. ..	84	1 17 0	72 9 6	
	" Walton & Allen .. ..	83	8 19 6	348 12 7	
	" H. Tipton .. ..	86	0 0 6	1 12 0	
	" Chilton & Sons .. ..	86	0 3 0	5 7 6	
	" Bretton, Jones & Co. ..	13			2,084 0 1
7	" W. & E. Jackson, Ltd. ..	77	13 2 6	512 4 6	8 14 6
	" Arden & Cooper .. ..	78	5 18 0	229 17 6	
	" Hanwell & Gibson, Ltd. ..	79	13 4 6	516 3 6	
	" T. O. Gordon & Sons .. ..	80	9 0 6	352 5 3	
	" Partington & Ferguson ..	82	6 10 6	515 17 4	
	" J. Edmundson .. ..	85			2,126 8 1
8	" Elwood & Jones .. ..	86	0 0 2		40 10 0
10	" A. J. Thompson & Co. ..	76	28 8 0	681 14 0	
	" Hanwell & Gibson, Ltd. ..	79	6 9 0	251 4 0	
	" Loans .. ..	19			932 18 0
13	" Harrison Bros. .. ..	86	0 2 4		17 0 0
17	" A. J. Thompson & Co. ..	76	13 15 0	330 4 0	4 5 6
	" W. & E. Jackson, Ltd. ..	77	1 16 0	69 14 0	
	" J. S. Morton .. ..	84	4 15 0	184 16 0	
20	" Fitton Bros. .. ..	86	0 1 4		584 14 0
21	" A. J. Thompson & Co. ..	76	14 17 0		2 0 0
24	" Hanwell & Gibson, Ltd. ..	79	8 18 6		356 3 0
31	" A. J. Thompson & Co. ..	76	38 2 6	914 9 10	348 6 6
	" Whingate Manufacturing Company, Ltd. ..	81	7 0 6	274 3 6	
	" Walton & Allen .. ..	83	9 4 6	359 13 6	
Nov. 4	" Partington & Ferguson ..	82	10 19 6		1,548 6 10
	" John Johnson .. ..	86	5 10 0		428 1 6
7	" Bank .. ..	✓			214 19 0
	" Loans .. ..	19		25 0 0	
	" A. J. Thompson & Co. ..	76	28 8 6	682 3 0	40 0 0
	" Arden & Cooper .. ..	78	5 18 6	210 15 6	
14	" A. J. Thompson & Co. ..	76	89 6 0	2,142 18 0	892 18 6
	" Do. .. ..	76	20 17 0	500 13 0	
	" J. S. Morton .. ..	84	14 3 6	552 16 6	
18	" A. J. Thompson & Co. ..	76	64 18 0	1,557 14 0	3,196 7 6
	" Hanwell & Gibson, Ltd. ..	79	3 2 0	120 8 0	
	Carried forward ..		520 10 10	76 6 8	18,225 10 7

## BOOK. (34)

		Discount	Cash	Bank
		£ s d	£ s d	£ s d
1902	By Hodson Bros. .. ..	8		
Oct. 1	" L. & Y. Ry. Co. .. ..	16		57 3 10
	" Harrison & Co. .. ..	9		21 2 0
	" G. C. Ry. Co. .. ..	17		17 14 6
	" Irwell Coal Co. .. ..	10		32 1 6
	" L. & N. W. Ry. Co. .. ..	18		128 6 0
	" Anderson & Turner .. ..	11		18 17 6
	" J. Fulton .. ..	12		7 3 0
	" T. & E. Richards .. ..	12		1 2 0
	" M. Ford & Co. .. ..	12		3 7 6
	" Orton & Ball .. ..	12		2 4 0
	" W. Fell & Sons .. ..	12		6 5 3
2	" Bretton, Jones & Co. ..	39		12 2 6
	" Petty Cash .. ..	16		264 3 0
3	" Wages .. ..	51	2 0 0	
4	" Loans Withdrawn .. ..	51	2 10 8	240 0 0
10	" Wages .. ..	19		18 7 6
11	" Bretton, Jones & Co. ..	39	3 4 6	240 0 0
17	" Do. .. ..	39		1,087 14 5
	" Dividend .. ..	27		1,085 5 4
	" Wages .. ..	51		937 10 0
19	" Bretton, Jones & Co. ..	39	9 16 10	230 0 0
24	" Wages .. ..	39		388 8 6
25	" Bretton, Jones & Co. ..	39	12 12 10	230 0 0
31	" Cotton Employers' Association	36		1,475 9 3
Nov. 5	" Wages .. ..	51		29 12 6
	" J. Axon & Co. .. ..	14	5 1 6	240 0 0
	" Harrops, Ltd. .. ..	15		28 17 6
	" Irwell Coal Co. .. ..	10		3 6 0
	" R. Thompson .. ..	19		163 14 0
	" American Oil Co. .. ..	22		2 14 6
	" Jackson & Co. .. ..	27		22 17 6
	" E. C. Howard .. ..	29		17 14 6
	" W. Taylor & Co. .. ..	12		11 19 0
	" Mowatt & Robson .. ..	33		7 10 0
	" Robson & Co. .. ..	35		2 3 6
	" L. & Y. Ry. Co. .. ..	16		17 15 0
	" G. C. Ry. Co. .. ..	17		20 1 6
	" L. & N. W. Ry. Co. .. ..	18		25 2 6
	" English & Co. .. ..	37		30 12 0
	" Andrew & Jones .. ..	23		10 15 6
	" Borough of Blackstone ..	24		3 17 6
	" Johnson & Co. .. ..	26		330 0 0
	" R. Shaw & Co. .. ..	31		36 12 6
	" R. Mason & Co. .. ..	12		4 16 0
	" Ormrod & Co. .. ..	32		12 3 6
	" Wall & Hague .. ..	34		12 12 0
	" Overseers of Blackstone ..	38		2 12 6
7	" Wages .. ..	51		137 10 0
8	" Bank .. ..	✓	5 7 6	235 0 0
	" Loans Withdrawn .. ..	49		25 0 0
	" Bretton, Jones & Co. ..	39	12 0 0	
11	" Do. .. ..	39		1,061 16 7
	" Do. .. ..	13		1,478 5 7
	" District Infirmary .. ..	30		10 1 9
13	" Bretton, Jones & Co. ..	39		5 5 0
14	" Wages .. ..	51		964 1 10
20	" Bretton, Jones & Co. ..	39	13 11 7	230 0 0
21	" Wages .. ..	51		2,130 10 7
	Carried forward .. ..		6 19 1	240 0 0
			73 4 6	14,959 11 5

## CASH

		Discount	Items	Cash	Bank
		£ s d	£ s d	£ s d	£ s d
1902	Brought forward ..	..	..	76 6 8	18,225 10 7
Nov. 21	To Bank ..	✓	..	10 0 0	..
25	" A. J. Thompson & Co. ..	76	62 5 7	1,494 12 0	..
	" J. S. Morton ..	84	2 19 0	115 7 0	..
Dec. 2	" A. J. Thompson & Co. ..	36	61 11 0	..	1,609 19 0
6	" Loans ..	19	..	19 14 9	1,477 4 0
	" Bretton, Jones & Co. ..	13	..	..	11 13 3
9	" Walton & Allen ..	83	1 12 0	..	62 1 0
12	" A. J. Thompson & Co. ..	76	64 19 6	..	1,559 5 6
16	" Do. ..	76	62 11 0	..	1,488 16 0
19	" Do. ..	76	64 0 0	..	1,535 18 0
23	" Do. ..	76	60 2 0	..	1,442 14 0
26	" Do. ..	76	78 10 0	..	1,884 14 0
27	" Bank Interest ..	25	..	..	12 12 10
		24	£979 0 11	£106 1 5	£29,310 8 2
Dec. 27	To Balance ..	..	..	8 10 7	7,795 16 0

## BOOK—(continued). (35)

		Discount	Cash	Bank
		£ s d	£ s d	£ s d
1902	Brought forward ..	..	..	14,959 11 5
Nov. 21	By Bank ..	..	73 4 6	10 0 0
28	" Wages ..	51	..	230 0 0
Dec. 3	" Irwell Coal Co. ..	10	12 5 7	105 0 8
	" J. Axon & Co. ..	14	..	12 2 0
	" American Oil Co. ..	22	..	57 7 6
	" R. Thompson ..	19	..	2 12 0
	" Jackson & Co. ..	27	..	19 19 0
	" E. C. Howard ..	29	..	10 5 6
	" Mowatt & Robson ..	33	..	4 3 6
	" L. & Y. Ry. Co. ..	16	..	18 17 0
	" G. C. Ry. Co. ..	17	..	29 14 6
	" L. & N. W. Ry. Co. ..	18	..	36 18 6
	" English & Co. ..	37	..	9 3 0
	" Johnson & Co. ..	26	..	14 17 0
	" R. Shaw & Co. ..	31	..	3 3 0
	" Ormrod & Co. ..	32	..	23 0 0
	" Wall & Hague ..	34	..	3 9 6
5	" Bretton, Jones & Co. ..	39	..	817 8 0
	" Wages ..	51	2 16 10	240 0 0
12	" Bretton, Jones & Co. ..	39	..	482 12 10
	" Wages ..	51	2 7 9	240 0 0
	" Loans Withdrawn ..	19	2 4 0	135 0 0
15	" Bretton, Jones & Co. ..	39	..	331 11 7
18	" Do. ..	39	..	1,875 18 4
19	" Wages ..	51	0 19 8	240 0 0
	" Bretton, Jones & Co. ..	39	..	989 13 0
26	" Wages ..	51	3 12 6	240 0 0
27	" Bretton, Jones & Co. ..	39	..	291 11 4
	" Loan Withdrawals ..	19	..	15 13 0
	" Directors' Fees ..	50	..	45 0 0
	" Bank Commission ..	24	..	20 0 0
	Balance ..	..	8 10 7	7,795 16 0
			£106 1 5	£29,310 8 2



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LOANS DEPOSITED BOOK.

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LOANS WITHDRAWN BOOK.

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## LOANS DEPOSITED. (18)

			Cash	Bank
1902			£ s d	£ s d
Oct. 3	John Ellis .. .. .	465	..	120 0 0
	Thomas Wilson .. .. .	468	4 12 0	
	C.B. 34		£4 12 0	£120 0 0
10	Thomas Wilson .. .. .	468	10 0 0	
	E. W. Livesey .. .. .	469	7 0 0	
	C.B. 34		£17 0 0	
Nov. 7	John Ellis .. .. .	465	..	40 0 0
	Thompson & Shawcross ..	471	6 10 4	
	C.B. 34		£6 10 4	£40 0 0
Dec. 6	R. W. Shackleton .. ..	470	10 0 0	
	E. W. Livesey .. .. .	469	9 14 9	
	C.B. 35		19 14 9	

## LOANS WITHDRAWN. (18)

	Received by		Cash	Bank
1902			£ s d	£ s d
Oct. 4	Thompson & Shawcross	471	..	18 7 6
	C.B. 34		..	£18 7 6
Nov. 8	John Ellis .. .. .	465	12 0 0	
	C.B. 34		£12 0 0	
Dec. 12	John Ellis .. .. .	465	..	135 0 0
	Thomas Wilson .. .. .	468	2 4 0	
	C.B. 35		£2 4 0	£135 0 0
27	R. W. Shackleton .. ..	470	..	£15 13 0
	C.B. 35			

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PETTY CASH BOOK.

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## YARN SALES BOOK.

## YARN SALES BOOK.

## YARN SALES BOOK. (21)

Progressive Number	Order Number		Twist	Woft			
		1902					
		OCTOBER 1st.					
		A. J. Thompson & Co. .. 34 ..	1,892	..	7 <sup>1</sup> / <sub>2</sub>	£ s d	
		Do. .. .. 36 ..	2,451	..	7 <sup>1</sup> / <sub>2</sub>	56 3 4	
		Do. .. .. 36 ..	2,326	..	7 <sup>1</sup> / <sub>2</sub>	74 13 7	
		Do. .. .. 36 ..	..	602	7 <sup>1</sup> / <sub>2</sub>	76 19 3	
		Do. .. .. 40 ..	..	1,714	7 <sup>1</sup> / <sub>2</sub>	18 13 0	
		Do. .. .. 38 76	..	2,364	6 <sup>1</sup> / <sub>2</sub>	50 8 9	
		2nd.				67 2 1	
		W. & E. Jackson .. .. 36 ..	..	1,202	6 <sup>1</sup> / <sub>2</sub>	33 3 0	
		Do. .. .. 36 ..	646	..	7 <sup>1</sup> / <sub>2</sub>	19 13 0	
		Do. .. .. 36 77	630	..	7 <sup>1</sup> / <sub>2</sub>	18 14 0	71 10 0
		3rd.					
		J. S. Morton .. .. 34 ..	2,482	..	7 <sup>1</sup> / <sub>2</sub>	73 13 0	
		Do. .. .. 36 ..	1,180	..	6 <sup>1</sup> / <sub>2</sub>	32 11 0	
		Do. .. .. 38 ..	1,902	..	6 <sup>1</sup> / <sub>2</sub>	53 9 0	
		Do. .. .. 38 84	1,054	..	6 <sup>1</sup> / <sub>2</sub>	29 18 0	189 11 0
		5th.					
		A. J. Thompson & Co. .. 34 ..	1,860	..	7 <sup>1</sup> / <sub>2</sub>	55 4 0	
		Do. .. .. 38 ..	1,162	..	6 <sup>1</sup> / <sub>2</sub>	33 11 0	
		Do. .. .. 34 ..	2,446	..	7 <sup>1</sup> / <sub>2</sub>	72 12 0	
		Do. .. .. 36 ..	3,023	..	7 <sup>1</sup> / <sub>2</sub>	91 7 0	
		Do. .. .. 38 ..	1,760	..	6 <sup>1</sup> / <sub>2</sub>	49 19 0	
		Do. .. .. 40 76	..	2,324	7 <sup>1</sup> / <sub>2</sub>	68 7 0	371 0 0
		8th.					
		Hanwell & Robertson, Ltd. 34 ..	634	..	7 <sup>1</sup> / <sub>2</sub>	18 16 0	
		Do. .. .. 36 ..	2,490	..	7 <sup>1</sup> / <sub>2</sub>	75 17 0	
		Do. .. .. 36 ..	4,983	..	7 <sup>1</sup> / <sub>2</sub>	150 10 0	
		Do. .. .. 38 ..	..	2,710	6 <sup>1</sup> / <sub>2</sub>	77 12 0	
		Do. .. .. 40 79	..	1,174	7 <sup>1</sup> / <sub>2</sub>	34 10 0	357 5 0
		15th.					
		Whingate Manufacturing Com- pany, Ltd. .. .. 36 ..	2,908	6 <sup>1</sup> / <sub>2</sub>	80 5 0		
		Do. .. .. 36 81	7,080	6 <sup>1</sup> / <sub>2</sub>	200 19 0		281 4 0
		A. J. Thompson & Co. .. 34 ..	6,256	..	7	182 9 0	
		Do. .. .. 38 ..	6,010	..	6 <sup>1</sup> / <sub>2</sub>	173 14 0	
		Do. .. .. 36 ..	3,090	..	6 <sup>1</sup> / <sub>2</sub>	89 6 0	
		Do. .. .. 40 ..	..	5,670	7 <sup>1</sup> / <sub>2</sub>	166 17 0	
		Do. .. .. 36 76	12,684	..	7 <sup>1</sup> / <sub>2</sub>	386 9 0	998 15 0
		17th.					
		Walton & Allen .. .. 34 ..	2,468	..	7 <sup>1</sup> / <sub>2</sub>	73 18 0	
		Do. .. .. 38 ..	..	6,015	6 <sup>1</sup> / <sub>2</sub>	173 17 0	
		Do. .. .. 36 83	..	4,432	6 <sup>1</sup> / <sub>2</sub>	121 3 0	368 18 0
		20th.					
		John Johnson .. .. 34 86	7,426	..	7 <sup>1</sup> / <sub>2</sub>	220 9 0	220 9 0
		Partington & Ferguson .. 36 ..	7,400	..	7 <sup>1</sup> / <sub>2</sub>	223 10 0	
		Do. .. .. 38 ..	..	4,115	6 <sup>1</sup> / <sub>2</sub>	117 17 0	
		Do. .. .. 38 82	..	3,442	6 <sup>1</sup> / <sub>2</sub>	97 14 0	439 1 0
		Carried forward ..	65,389	58,820	..		3,641 12 0

## YARN SALES BOOK—(continued). (22)

Progressive Number	Order Number		Twist	Woft			
		1902					
		OCTOBER 22nd.					
		Brought forward ..	65,389	58,820	..	£ s d	
		Arden & Cooper .. .. 36 78	..	7,236	7 <sup>1</sup> / <sub>2</sub>	216 14 0	216 14 0
		A. J. Thompson & Co. .. 34 ..	6,173	..	7 <sup>1</sup> / <sub>2</sub>	183 5 0	
		Do. .. .. 36 ..	6,474	..	7 <sup>1</sup> / <sub>2</sub>	195 11 0	
		Do. .. .. 36 ..	..	6,025	6 <sup>1</sup> / <sub>2</sub>	164 14 0	
		Do. .. .. 38 76	..	6,003	6 <sup>1</sup> / <sub>2</sub>	167 5 0	710 15 0
		29th.					
		A. J. Thompson & Co. .. 36 ..	15,557	..	7 <sup>1</sup> / <sub>2</sub>	474 0 0	
		Do. .. .. 36 ..	12,548	..	7 <sup>1</sup> / <sub>2</sub>	379 1 0	
		Do. .. .. 34 ..	9,355	..	7 <sup>1</sup> / <sub>2</sub>	277 14 0	
		Do. .. .. 38 ..	..	8,764	6 <sup>1</sup> / <sub>2</sub>	253 6 0	
		Do. .. .. 40 ..	..	5,762	7 <sup>1</sup> / <sub>2</sub>	169 11 0	
		Do. .. .. 36 ..	..	5,984	6 <sup>1</sup> / <sub>2</sub>	169 17 0	
		Do. .. .. 38 ..	..	6,042	6 <sup>1</sup> / <sub>2</sub>	168 7 0	
		Do. .. .. 36 ..	..	6,012	6 <sup>1</sup> / <sub>2</sub>	170 13 0	
		Do. .. .. 38 76	..	5,927	6 <sup>1</sup> / <sub>2</sub>	169 15 0	2,232 4 0
		John Axon & Co.—Yarn to be made into Banding .. .. 14	226	118 6	..		8 12 0
		J. S. Morton .. .. 34 ..	9,370	..	7 <sup>1</sup> / <sub>2</sub>	278 3 0	
		Do. .. .. 36 ..	1,262	..	7 <sup>1</sup> / <sub>2</sub>	38 2 0	
		Do. .. .. 38 84	..	8,754	6 <sup>1</sup> / <sub>2</sub>	250 15 0	567 0 0
		30th.					
		A. J. Thompson & Co. .. 34 ..	1,932	..	7 <sup>1</sup> / <sub>2</sub>	57 17 0	
		Do. .. .. 36 ..	3,136	..	7 <sup>1</sup> / <sub>2</sub>	94 14 0	
		Do. .. .. 38 ..	..	2,364	6 <sup>1</sup> / <sub>2</sub>	67 14 0	
		Do. .. .. 36 ..	..	2,411	6 <sup>1</sup> / <sub>2</sub>	67 3 0	
		Do. .. .. 34 ..	612	..	7 <sup>1</sup> / <sub>2</sub>	18 6 0	
		Do. .. .. 38 ..	..	2,358	6 <sup>1</sup> / <sub>2</sub>	68 3 0	
		Do. .. .. 36 ..	3,732	..	7 <sup>1</sup> / <sub>2</sub>	113 14 0	
		Do. .. .. 40 76	..	1,154	7 <sup>1</sup> / <sub>2</sub>	33 19 0	321 10 0
			135,766	133,734	..		£7,898 7 0
				135,766	..		
				269,500	..		35
					35		
		NOVEMBER 3rd.					
		A. J. Thompson & Co. .. 36 ..	26,182	..	7 <sup>1</sup> / <sub>2</sub>	790 18 0	
		Do. .. .. 38 76	..	27,297	7 <sup>1</sup> / <sub>2</sub>	831 14 0	1,622 12 0
		Hanwell & Gibson, Ltd. .. 34 ..	1,545	..	7 <sup>1</sup> / <sub>2</sub>	46 13 0	
		Do. .. .. 36 79	..	2,734	6 <sup>1</sup> / <sub>2</sub>	76 17 0	123 10 0
		10th.					
		A. J. Thompson & Co. .. 34 ..	25,984	..	7 <sup>1</sup> / <sub>2</sub>	774 15 0	
		Do. .. .. 38 76	..	27,605	6 <sup>1</sup> / <sub>2</sub>	783 11 0	1,557 6 0
		J. S. Morton .. .. 34 ..	1,870	..	7 <sup>1</sup> / <sub>2</sub>	56 19 0	
		Do. .. .. 38 84	..	2,142	6 <sup>1</sup> / <sub>2</sub>	61 7 0	118 6 0
		Carried forward ..	55,581	59,778	..		3,422 14 0

## YARN SALES BOOK—(continued).

Progressive Number	Order Number		Twist	Wet			
		1902					
		NOVEMBER 17th.					
		Brought forward .. ..	55,581	59,778		£ s d	£ s d
		A. J. Thompson & Co. .. 36 ..	25,682	..	7 <sup>1</sup> / <sub>8</sub>	782 9 0	3,422 14 0
		Do. .. .. 38 76	..	26,403	6 <sup>1</sup> / <sub>8</sub>	756 6 0	1,538 15 0
		24th.					
		Walton & Allen .. .. 36 ..	1,215	..	7 <sup>1</sup> / <sub>8</sub>	37 6 0	
		Do. .. .. 38 83	..	912	6 <sup>1</sup> / <sub>8</sub>	26 7 0	63 13 0
		26th.					
		A. J. Thompson & Co. .. 36 ..	27,186	..	7 <sup>1</sup> / <sub>8</sub>	828 6 0	
		Do. .. .. 38 76	..	27,786	6 <sup>1</sup> / <sub>8</sub>	795 19 0	1,624 5 0
			109,664	114,879			£6,648 7 0
				109,664			
			224,543				35
				35			
		1902					
		DECEMBER 1st.					
		A. J. Thompson & Co. .. 36 ..	22,464	..	7 <sup>1</sup> / <sub>8</sub>	678 12 0	
		Do. .. .. 38 76	..	30,468	6 <sup>1</sup> / <sub>8</sub>	872 15 0	1,551 7 0
		4th.					
		A. J. Thompson & Co. .. 36 ..	16,848	..	7 <sup>1</sup> / <sub>8</sub>	508 19 0	
		Do. .. .. 38 76	..	38,085	6 <sup>1</sup> / <sub>8</sub>	1,090 19 0	1,599 18 0
		8th.					
		A. J. Thompson & Co. .. 36 ..	28,080	..	7 <sup>1</sup> / <sub>8</sub>	848 5 0	
		Do. .. .. 38 76	..	22,851	6 <sup>1</sup> / <sub>8</sub>	654 11 0	1,502 16 0
		12th.					
		A. J. Thompson & Co. .. 36 ..	50,544	..	7 <sup>1</sup> / <sub>8</sub>	1,526 17 0	
		Do. .. .. 38 76	..	15,234	6 <sup>1</sup> / <sub>8</sub>	436 7 0	1,963 4 0
		17th.					
		A. J. Thompson & Co. .. 36 ..	14,384	..	7 <sup>1</sup> / <sub>8</sub>	434 10 0	
		Do. .. .. 38 76	..	45,703	6 <sup>1</sup> / <sub>8</sub>	1,309 3 0	1,743 13 0
			132,320	132,341			£8,360 18 0
				132,320			
			284,661				35
				35			

For explanation of apparent error in addition of 1/- on October 1st, and apparent errors in calculation in December, see page 16, *re* cancellation of pence.

## WASTE SALES BOOK.

## MISCELLANEOUS SALES BOOK.



## WASTE SALES BOOK. (87)

Delivered to JAMES EDMUNDSON, October 3rd 1902.

Description	Tares. Weight	Cotton Waste. Weight	Prices		
			Per lb.	Per score	
Best Fly .. ..	..	720	1 $\frac{3}{4}$	..	£ s d 4 2 6
Seconds Fly .. ..	..	..	..	..	..
Cylinder Strips .. ..	..	656	2 $\frac{1}{2}$	..	6 16 8
Doffer Strips .. ..	..	880	2 $\frac{1}{2}$	..	9 3 4
Roller Ends .. ..	..	180	2 $\frac{1}{4}$	..	1 11 10
Stockings .. ..	..	..	..	..	..
Flat Waste .. ..	..	440	2 $\frac{1}{2}$	..	3 17 10
Carriage Fly .. ..	..	..	..	..	..
Taker-in Fly .. ..	..	1,790	9	3 7 2	..
Hard Sweepings } .. ..	..	2,040	..	9	3 16 6
Soft Sweepings } .. ..	..	..	..	..	..
Sops .. ..	..	..	..	..	..
Droppings .. ..	..	2,700	..	4	2 5 0
Fan Fly .. ..	..	480	..	2	0 4 0
Surat Ropes and Tares	1,940	..	..	4 $\frac{1}{2}$	1 16 4
Paper Waste .. ..	..	..	..	..	..
Cotton Ropes .. ..	..	..	..	..	..
Hard Ends .. ..	..	192	..	1 $\frac{3}{4}$	1 8 0
Cop Waste .. ..	..	..	..	..	..
Waste Bags .. ..	980	..	..	10	2 0 10
85 Dec. 27. Other de- 85 liveries during the quarter .. ..	2,920	10,078	..	..	40 10 0
.. ..	24,632	60,246	..	..	239 1 0
.. ..	27,552	70,324	..	..	£ 279 11 0
					56

## INVOICE ANALYSIS BOOK.

## MISCELLANEOUS SALES. (16)

1902 Oct. 3	To John Herbert, 15 cwt. 1 qr. 25 lb. Scrap Iron, @ 2s. 6d. .. ..	86	£ s d		£ s d
			1	18	7
Oct. 15 to Dec. 27	Sundry Sales to various persons of Scrap Iron ..	86	6	12	10
			£ 8 11 5		41



(6)

## INVOICE ANALYSIS

Date	No.	Name	Folio	Amount of Invoice	Cotton		Coal	
					Weight	Value	Weight	Value
1902				£ s d		£ s d		£ s d
Dec. 8	57	Bretton, Jones & Co. ..	39	1,875 18 4	97,124	1,875 18 4		
12	58	Do. ..	39	989 13 0	51,634	989 13 0		
17	59	Do. ..	39	291 11 4	14,529	291 11 4		
24	60	Do. ..	39	444 17 3	22,163	444 17 3		
26	61	Do. ..	39	129 13 1	6,461	129 13 1		
27	62	R. Thompson ..	19	1 13 6	..	..	..	..
	63	Irwell Coal Co. ..	19	161 6 6	..	..	361 0 0	161 6 6
	64	Harrops, Ltd. ..	15	5 4 0	..	..	..	..
	65	J. Axon & Co. ..	14	21 4 6	..	..	..	..
	66	E. C. Howard ..	29	9 13 6	..	..	..	..
	67	Rawson & Co. ..	35	7 17 0	..	..	..	..
	68	Jackson & Co. ..	27	19 9 6	..	..	..	..
				£3,958 1 6	191,911	£3,731 13 0	361 0 0	£161 6 6
					34	34	28	28

(7)

Date	No.	Name	Folio	Amount of Invoice	Boiler Composition	Skips and Skip Repairs	Paper and Twine	Carriage
1902				£ s d	£ s d	£ s d	£ s d	£ s d
Dec. 27	69	G. C. Ry. Co. ..	17	27 9 6	..	..	..	27 9 6
	70	L. & N. W. Ry. Co. ..	18	26 12 6	..	..	..	26 12 6
	71	John Smith ..	25	31 16 3	..	..	..	..
	72	H. Thistleton & Co. ..	28	93 12 6	..	..	..	..
				£179 10 9				£54 2 0
								54

BOOK—(continued).

(6)

Oil and Tallow	Banding	Roller Leather and Cloth	Strapping and Laces	Brushes	Cleaning Cloths and Waste	Starch and Soap	Engine Packing	Card Clothing
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
..	..	..	..	..	1 13 6	..	..	..
..	21 4 6	..	..	5 4 0	..	..	..	..
..	..	..	9 13 6	..	..	..	..	7 17 0
..	..	19 9 6	..	..	..	..	..	..
	£21 4 6	£19 9 6	£9 13 6	£5 4 0	£1 13 6			£7 17 0
	30	31	37	39	40			36

(7)

Sundry Repairs	Gas and Water	Rates, Taxes, and Chief Rent	Printing and Stationery	Sundry Expenses	Cotton Employers' Association	Insurance	Engine Repairs	
£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
..	..	31 16 3	..	..	..	..	93 12 6	..
		£31 16 3					£93 12 6	
		46					41	

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RETURNS AND ALLOWANCES  
BOOKS.

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RETURNS AND ALLOWANCES BOOK. (1)  
YARN, &c.

Date	Name	Description	Folio	Weight	Total	Yarn	Carriage
1902 Oct. 24	A. J. Thompson & Co. ..	5 Skips, 36 T, returned at 74d.	76	1,515	£ s d 45 15 4	£ s d 45 15 4	£ s d 0 7 4
"	Do. ..	Carriage on returns	76	..	0 7 4	..	..
"	Do. ..	Shortweight, 36 T, at 6 1/2	76	6	0 3 6	0 3 6	..
Nov. 21	Do. ..	Do. ..	76	11	0 6 8	0 6 8	..
"	Do. ..	Carriage, Difference in Rate between Manchester and Mill ..	76	..	0 1 0	..	0 1 9
"	Do. ..	Allowance, Difference in counts ..	76	..	1 0 0	1 0 0	..
				1,532	£47 14 7	£47 5 6	0 9 1
						35	54

COTTON. (2)

Date	Name	Folio	Amount	Weight	Cotton	Excess Fares
1902 Oct. 3	Bretton, Jones & Co. ..	39	£ s d 0 15 6	36	£ s d .. ..	£ s d 0 15 6
"	Do. ..	39	1 13 2	95	1 10 2	0 13 11
"	Do. ..	39	4 2 10	212	4 2 10	..
Dec. 27	Do. ..	39	10 15 10	526	..	10 15 10
"			£18 7 3	901	£6 2 0	£12 5 3
					£18 17 3	34

JOURNAL.

## JOURNAL. (39)

1902			£	s	d	£	s	d
Oct. 7	Card Clothing .. .. . Dr.	36	285	0	0	285	0	0
	To Machinery .. .. .	22						
	Transfer of Amount provided for renewal of Card Clothing in respect of old Carding Engines now replaced by new ones.							
	*Charges Adjustment .. .. . Dr.							
	To Rents, Rates, and Taxes .. ..	46				249	13	2
	Borough Rate .. .. .	23	165	0	0			
	Poor Rate .. .. .	23	68	15	0			
	Chief Rent .. .. .	23	15	18	2			
	*Charges Adjustment .. .. . Dr.	23	108	0	0			
	To Wages .. .. .	51				108	0	0
	*Transfers of Amounts estimated in Accounts September 27, for which charges have been made during Quarter ending December 27.							
Oct. 17	Profit and Loss .. .. . Dr.	47	937	10	0			
	To Dividend .. .. .	26				937	10	0
Oct. 31	Dividend .. .. . Dr.	26	925	0	0			
	To Bank .. .. .	27				925	0	0
	Dividends paid.							
Nov. 29	Dividend .. .. . Dr.	26	15	12	6			
	To Bank .. .. .	27				15	12	6
	Dividends paid.							
Dec. 27	Rents, Rates, and Taxes .. .. . Dr.	46	25	0	0			
	To Charges Adjustment .. .. .	23				25	0	0
	Estimated Income Tax.							
	Charges Adjustment .. .. . Dr.	23	116	17	6			
	To Rent, Rates, and Taxes .. ..	46				116	17	6
	Unexpired portion of Borough and Poor Rate.							
	Insurance .. .. . Dr.	48	43	1	5			
	To Charges Adjustment .. .. .	23				43	1	5
	Proportion of Fire Premium, $\frac{1}{4}$ Year.							
	Wages .. .. . Dr.	51	64	0	0			
	To Charges Adjustment .. .. .	23				64	0	0
	$1\frac{1}{2}$ day's Wages.							
	Salaries .. .. . Dr.	50	6	6	0			
	To Charges Adjustment .. .. .	23				6	6	0
	Auditor's Fees.							
	Stamps, &c. .. .. . Dr.	42	3	3	0			
	To Charges Adjustment .. .. .	23				3	3	0
	Proportion of Telephone.							
	Carried forward ..		2,779	3	7	2,779	3	7

## JOURNAL—(continued). (40)

			£	s	d	£	s	d	
	Brought forward ..		2,779	3	7	2,779	3	7	
Dec. 27	Travelling Expenses .. .. . Dr.	43	5	0	0				
	To Charges Adjustment .. .. .	23				5	0	0	
	Railway Contract Ticket.								
	Interest .. .. . Dr.	25	76	18	3				
	To Loans .. .. .	19				76	18	3	
	Interest $\frac{1}{2}$ Year ending Dec. 27 ..		£153	17	5				
	Less Estimated Sept. 27 .. ..		76	19	2				
			£76	18	3				
	As per details in Loan and Interest Journal.								
	Trade Account .. .. . Dr.	48	544	6	2				
	To Depreciation—								
	Buildings: $2\frac{1}{2}\%$ per annum on £22,746 15 4	20				142	3	4	
	Engines, &c.: $5\%$ " " 7,127 4 2	21				89	1	10	
	Machinery: $7\frac{1}{2}\%$ " " 16,696 0 2	22				313	1	0	
	For 3 Months.								
			£	3,405	8	0	3,405	8	0



## FUTURES. (42)

Date of Purchase	No. of Bales	Months	Bought Price		Date Sold	No. of Bales	Sold For	Ledger Folio	Net Loss	Net Profit	Remarks
1902					1902						
July 21	100	Sept.-Oct.	3 1/2	Bretton, Jones & Co.	Oct. 28	100	4 55	13			
Sept. 12	100	Oct.-Nov.	3 5/8	Do.	Nov. 6	100	4 37	13	25 17 4	15 15 7	
Oct. 22	100	Nov.-Dec.	4 1/2	Do.	25	100	4 50	13		11 13 3	
									25 17 4	27 8 10	
									34	34	

## DEBTORS, September 27th 1902. (45)

		£	s	d	£	s	d
	A. J. Thompson .. .. .	76	..	..	1,537	14	10
	W. & E. Jackson, Ltd. .. .	77	..	..	913	2	0
	Arden & Cooper .. .. .	78	..	..	363	4	6
	Hanwell & Gibson, Ltd. .. .	79	..	..	1,223	13	0
	S. O. Gordon & Sons .. .. .	80	..	..	574	17	9
	Whingate Manufacturing Co., Ltd. .. .	81	..	..	84	4	0
	Partington & Ferguson .. .. .	82	..	..	1,358	14	10
	Walton & Allen .. .. .	83	..	..	357	12	1
	J. S. Morton .. .. .	84	..	..	74	6	6
	Sundry Persons—						
	H. Tipton .. .. .	86	1	12 6			
	Harrison Bros. .. .. .	86	4	7 10			
	Elwood & Jones .. .. .	86	0	17 8			
	Fitton Bros. .. .. .	86	2	1 4			
	Chilton & Sons .. .. .	86	5	10 6			
					14	9	10
Imp. Lr.	Less Discount and Commission .. ..	24	..	..	6,501	19	4
					224	9	2
					£6,277	10	2

		£	s	d
	Differences, Cotton Futures.			
	Bretton, Jones & Co. .. .. .	13	..	8 14 6

Number of Shares	Folio in Share Register	NAME	Amount Paid
			£ s d
2,436	1	Henry Wilkinson .. .. .	6,090 0 0
1,874	2	Thomas W. Johnson .. .. .	4,685 0 0
2,738	3	William T. Horsley .. .. .	6,845 0 0
3,125	4	Samuel Beverley .. .. .	7,812 10 0
2,843	5	James Rowcroft .. .. .	7,107 10 0
3,764	6	John M. Thorpe .. .. .	9,410 0 0
3,137	7	Frank Horton .. .. .	7,842 10 0
83	8	Richard Tomlinson .. .. .	207 10 0
20,000			50,000 0 0

CREDITORS, September 27th 1902. (45)

[illegible]

## BALANCE SHEET, September 27th 1902. (46)

To	Share Capital— 20,000 Shares of £5 each on which the sum of £2 ios. od. per Share has been called and paid	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226	1227	1228	1229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[illegible][illegible]

## BALANCE SHEET, December 27th 1902. (49)

	£	s	d	£	s	d	£	s	d
To Share Capital— 20 Shares of £5 each on which the sum of £100 has been paid	18			30,000	0	0	✓	22,746	15 4
Share has been called and paid	26			15 12 0			20	142	3 4
Unclaimed Dividends	..			2,229 4 8					
" Profit and Loss	..								22,604 12 0
Loans as at September 27th	✓						✓	7,127	4 2
Received during Quarter	✓						21	89	1 10
" Interest	✓			786 13 0					
" "	✓			206 18 3					
Less Withdrawals	✓			8,150 8 4			✓	16,981	0 2
" "	✓			183 4 6					
Creditors	..			7,967 3 10			✓	598	1 0
Charges Adjustment	..			1,176 4 7					
" "	..			57 7 2					
				1,175 11 9					
									16,382 19 2
									1,007 10 0
									5,632 16 6
									7,811 8 0
									10 4 3
									£61,387 12 3

## DEBTORS, December 27th 1902. (50)

	£	s	d	£	s	d
A. J. Thompson ..	76			1,743	13 0	
James Edmundson ..	85			239	1 0	
Less Discount and Commission, &c...	24			1,982	14 0	
				75	4 0	
				£1,907	10 0	£1,907 10 0

## CREDITORS, December 27th 1902.

	£	s	d	£	s	d
Irwell Colliery Co., Ltd. ..	10			161	6 6	
Jno. Axon & Co. ..	14			12	12 6	
Harrops, Ltd. ..	15			5	4 0	
L. & Y. Ry. Co. ..	16			15	5 0	
G. C. Ry. Co. ..	17			27	9 6	
L. & N. W. Ry. Co. ..	18			26	12 6	
R. Thompson ..	19			1	13 6	
Blackstone Gas Co. ..	20			78	0 0	
Blackstone Water Co. ..	21			19	10 8	
Andrew & Jones ..	23			8	8 0	
John Smith ..	25			31	16 3	
Johnson & Co. ..	26			23	19 6	
Jackson & Co. ..	27			19	9 6	
H. Thistleton & Co. ..	28			93	12 6	
E. C. Howard ..	29			9	13 6	
R. Shaw & Co. ..	31			2	9 0	
Wall & Hague ..	34			4	0 0	
Rawson & Co. ..	35			7	17 0	
English & Co. ..	37			7	13 6	
Bretton, Jones & Co. ..	39			559	11 8	
				£1,116	4 7	£1,116 4 7

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**IMPERSONAL LEDGER.**

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IMPERSONAL LEDGER.

SHARE CAPITAL. (18)

[illegible]

LOANS. (19)

[illegible]

## BUILDINGS. (20)

1902 Sept. 27	To Balance .. .. .	46	£ s d .. .. .	£ s d 227,46 15 4	1902 Dec. 27	By Depreciation, 2½ % per annum .. .. .	40	£ s d 142 3 4	£ s d 22,604 12 0
				<u>£227,46 15 4</u>		Balance .. .. .	..	..	
						Sept. 27— Depreciation to date ..£11,072 14 10			
						Dec. 27— Depreciation 142 3 4			
						Memo. £12,114 18 2			
1902 Dec. 27	To Balance .. .. .	..	..	22,604 12 0					

## ENGINES, BOILERS, AND GEARING. (21)

1902 Sept. 27	To Balance .. ..	46	£ s d .. ..	£ s d 7 127 4 2	1922 Dec. 27
				<u>£ 7 127 4 2</u>	
					By Depreciation, 5 % per annum .. ..
					Balance .. ..
					40
					89 1 10
					<u>7 038 2 4</u>
					£ 7 127 4 2
					Sept. 27—
					Depreciation .. ..
					Dec. 27 .. £ 5,679 11 3
					Depreciation .. ..
					89 1 10
					<u>£ 5,768 13 1</u>
1902 Dec. 27	To Balance .. ..	.. ..	£ s d .. ..	£ s d 7 038 2 4	



1902 Sept. 27	To Balance .. .. .	46	£ s d .. .. .	£ s d 16,981 0 2	1902 Dec. 27	By Card Clothing Renewal Fund .. .. . " Depreciation, 7½ % per annum .. .. . Balance .. .. .	39 .. .. 41 .. .. .. ..	£ s d 285 0 0 313 1 0 16,382 19 2	£ s d 16,981 0 2
						MEMO. Sept. 27— Depreciation to date ..£32,517 0 5 Dec. 27— Depreciation, &c. .. 598 1 0			
1902 Dec. 27	To Balance .. .. .	.. .. .	£ s d .. .. .	£ s d 16,382 19 2					

1902	£ s d	£ s d	1902	£ s d	£ s d
Sept. 27	To Fire Insurance forward, basis half Premium £174 58. 6d. ... ..	87 2 9	Sept. 27	By Estimated Income Tax, say on £2,000 at 1/3 in the £ .. ..	125 0 0
"	" Unexpired Railway Contract Tickets .. ..	5 0 0	"	" Proportion of Borough Rate (half) .. ..	165 0 0
"	" Unexpired Telephone Rental .. ..	3 3 0	"	" Proportion of Poor Rate (half) .. ..	68 15 0
"	Balance .. ..	95 5 9	"	" Old Rates, 1901-2 year (163 lbs. 6d. per annum) .. ..	15 18 2
		387 7 5	"	" Wages 24 days' .. ..	108 0 0
		<u>£,482 13 2</u>			<u>£,482 13 2</u>
Oct. 7	" Borough Rate .. ..	165 0 0	Sept. 27	Balance .. ..	46
"	" Poor Rate .. ..	39	Dec. 27	Income Tax .. ..	25 0 0
"	" Chief Rent .. ..	39	"	" Fire Insurance .. ..	39
"	" .. ..	39	"	" Wages owing .. ..	40 6 0
"	" .. ..	39	"	" Auditors' Fees .. ..	6 6 0
Dec. 27	" Unexpired Poor Rate .. ..	240 13 2	"	" Telephone .. ..	40
"	" and Borough Rate .. ..	116 17 6	"	" Railway Contract Tickets .. ..	40
"	" Wages, owing September 27th .. ..	108 0 0			3 3 0
"	Balance .. ..	59 7 2			5 0 0
		<u>£,533 17 10</u>			<u>£,533 17 10</u>
			1902	By Balance .. ..	..
			Dec. 27	By Balance .. ..	59 7 2

## DISCOUNT, COMMISSION, AND GUARANTEE. (24)

1902 Dec. 27	To Discount and Com- mission .. .. 36	£ s d	1902 Sept. 27	By Discount and Commission on Accounts owing .. 45	£ s d	£ s d
	" Bank Commission .. 36	..		" Do. on Packed Yarn .. 70	224 9 2	
	" Discount and Com- mission on Accounts owing .. .. 73	75 4 0	Dec. 27	" Transfer to Yarn, being 24% Discount on value of Yarn produced, £2,226 2 9	41 16 8	266 5 10
	" Do. on Packed Yarn .. 73	34 14 0		" Trade Account .. 48	267 0 1	555 13 0
	Carried below .. ..	109 18 0		" Do. .. 48	20 0 0	287 0 1
			1902 Dec. 27	To Discount and Commission forward .. ..		£1,108 18 11
						109 18 0

## INTEREST. (25)

1902 Dec. 27	To Loan Interest .. .. 25	£ s d	1902 Dec. 27	By Bank Interest .. 35	£ s d	£ s d
		..		" Profit and Loss .. 47	12 12 10	
					64 5 5	£76 18 3

## DIVIDEND. (26)

1902 Oct. 31 Nov. 29	To Dividends Withdrawn .. " Do. .. Balance ..	£ s d 925 0 0 15 12 6 ..	1902 Sept. 27 Oct. 17	By Balance .. " Dividend Declared ..	£ s d 46 39 ..	£ s d 18 14 6 937 10 0 £956 4 6
			1902 Dec. 27	To Balance ..	15 12 0	

## BANK DIVIDEND ACCOUNT. (27)

1902 Sept. 27 Oct. 17	To Balance .. .. 46	£ s d	1902 Oct. 31 Nov. 29	By Dividends .. 39	£ s d	£ s d
	" Dividend .. 34	..		" Do. .. 39	925 0 0	940 12 6
				Balance .. ..	15 12 0	15 12 0
1902 Dec. 27	To Balance .. ..	15 12 0				£956 4 6

## COAL. (28)

1902 Sept. 27 Nov. 29 Dec. 27	To Stock .. " Purchases " Do.	T. C. Q. 40 0 0 378 2 3 361 0 0	70 4 6	£ s d 568 14 8 101 6 6	£ s d 17 0 0 430 1 2 £447 1 2	1902 Dec. 27	By Stock .. " Trade Account	T. C. Q. 56 5 0 922 17 3	£ s d 25 6 5 421 14 9	£ s d 447 1 2
1902 Dec. 27	To Stock ..	56 5 0	73		25 6 5			979 2 3		£447 1 2

## OIL AND TALLOW. (29)

1902 Sept. 27 Nov. 29	To Stock .. " Purchases	70 .. 4	£ s d 80 5 0	£ s d 51 17 4 80 5 0 £132 2 4	1902 Dec. 27	By Stock .. " Trade Account	73 .. 48	£ s d 48 13 3 83 9 1	£ s d 132 2 4
1902 Dec. 27	To Stock ..	73	..	48 13 3					£132 2 4

## BANDING. (30)

1902 Sept. 27 Nov. 29 Dec. 27	To Stock .. " Purchases " Do.	70 .. 4 .. 6	£ s d 40 19 6 21 4 6	£ s d 61 0 0 62 4 0 £123 4 0	1902 Dec. 27	By Stock .. " Trade Account	73 .. 48	£ s d 48 13 3 83 9 1	£ s d 123 4 0
1902 Dec. 27	To Stock ..	73	..	58 2 7					£123 4 0

## ROLLER LEATHER, AND CLOTH. (31)

1902 Sept. 27 Nov. 29 Dec. 27	To Stock .. " Purchases " Do.	70 .. 4 .. 6	£ s d 37 13 6 19 9 6	£ s d 31 18 8 57 3 0 £89 1 8	1902 Dec. 27	By Stock .. " Trade Account	73 .. 48	£ s d 37 14 7 51 7 1	£ s d 89 1 8
1902 Dec. 27	To Stock ..	73	..	37 14 7					£89 1 8

## SKIPS AND SKIP REPAIRS. (32)

1902 Dec. 27	To Purchases ..	5	£ s d 35 12 0	£ s d 35 12 0	1902 Dec. 27	By Trade Account	48	£ s d ..	£35 12 0
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## ENGINE PACKING. (33)

1902	1902	1902	1902	1902	1902
Dec. 27	To Purchases ..	£ s d	£ s d	By Trade Account ..	£ s d
		4	7 10 0	48	7 10 0

## COTTON. (34)

1902	1902	1902	1902	1902	1902
Sept. 27	To Stock ..	£ s d	£ s d	By Stock ..	£ s d
Nov. 29	" Purchases ..	70	3,770 6 10	Futures, ..	2,872 14 3
Dec. 27	" Do. ..	6	12,206 13 1	" Differences, ..	27 8 10
"	" Futures, ..	42	3,731 13 0	" Allowances, ..	18 7 3
"	" Differences, ..	42	..	" Returns, &c., ..	901
				" Trade Account	823,558
					19,684 10 3
1902	To Stock ..	73	£19,684 10 3		£19,684 10 3
Dec. 7			2,872 14 3		

## YARN. (35)

1902	1902	1902	1902	1902	1902
Sept. 27	To Stock ..	£ s d	£ s d	By Sales ..	£ s d
Nov. 29	" Returns and ..	70	3,109 2 8	" Do. ..	7,898 7 0
Dec. 27	" Allowances ..	1	47 5 6	" Do. ..	224,543
"	" Balance ..	..	22,226 0 3	" Stock ..	8,300 18 0
					22,908 12 0
1902	To Discount ..	24	£25,382 8 5		22,908 12 0
Dec. 27	" Trade Account ..	48	555 13 0		2,473 16 5
			21,670 7 3		
			£22,226 0 3		£25,382 8 5
Dec. 27	To Stock ..	73	£22,226 0 3		22,226 0 3
			2,473 16 5		£22,226 0 3

## CARD CLOTHING. (36)

1902	1902	1902	1902	1902	1902
Nov. 29	To Purchases ..	£ s d	£ s d	By Balance ..	£ s d
Dec. 27	" Do. ..	4	17 15 0	" Trade Account ..	285 0 0
Oct. 7	" Machinery ..	39	23 12 0		23 12 0
			£310 12 0		£310 12 0

## STRAPPING AND LACES. (37)

1902 Sept. 27	To Stock ..	70	£ s d	1902 Dec. 27	By Stock ..	73	£ s d
Nov. 29	" Purchases ..	4	22 4 6	"	" Trade Account ..	48	32 19 4
Dec. 27	" Do.	6	9 13 6				53 16 5
							86 15 9
							<u>£86 15 9</u>
1902 Dec. 27	To Stock ..	73	32 19 4				

## BOILER COMPOSITION. (38)

1902 Dec. 27	To Purchases ..	5	£ s d	1902 Dec. 27	By Trade Account ..	48	£ s d
			12 3 6				£12 3 6

## BRUSHES. (39)

1902 Sept. 27	To Stock ..	70	£ s d	1902 Dec. 27	By Stock ..	73	£ s d
Nov. 29	" Purchases ..	4	3 6 0	"	" Trade Account ..	48	7 6 0
Dec. 27	" Do.	6	5 4 0				9 14 10
							<u>£17 0 10</u>
1902 Dec. 27	To Stock ..	73	7 6 0				

## CLEANING WASTE AND CLOTHS. (40)

1902 Nov. 29	To Purchases ..	4	£ s d	1902 Dec. 27	By Trade Account ..	48	£ s d
Dec. 27	" Do.	6	5 6 6				7 0 0
			1 13 6				<u>£7 0 0</u>

## ENGINE AND SUNDRY REPAIRS. (41)

1902 Sept. 27	To Stock ..	70	£ s d	1902 Dec. 27	By Stock ..	73	£ s d
Nov. 29	" Sundry Repairs ..	5	75 9 0	"	" Sale of Old Materials ..	16	83 15 0
Dec. 27	" Engine Repairs ..	7	93 12 6	"	" Trade Account — Sundry ..	48	8 11 5
			169 1 6	"	" Trade Account — Engine ..	48	64 13 3
				"	" Repairs ..	48	93 12 6
							250 12 2
							<u>£250 12 2</u>
1902 Dec. 27	To Stock ..	73	83 15 0				

## STAMPS, TELEGRAMS, AND TELEPHONE CHARGES. (42)

1902 Dec. 27	To Petty Cash ..	16	£ s d	1902 Dec. 27	By Trade ..	48	£ s d
"	" Charges Adjustment ..	39	6 14 0				9 17 0
			3 3 0				<u>£9 17 0</u>

## TRAVELLING EXPENSES. (43)

1902 Dec. 27	To Petty Cash .. ..	16	£ s d	1902 Dec. 27	By Trade Account .. ..	48	£ s d
"	" Charges Adjustment .. ..	40	7 3 0				12 3 0
			5 0 0				£12 3 0

## HOT WATER RECEIPTS. (44)

1902 Dec. 27	To Trade Account .. ..	48	£ s d	1902 Oct. 3	By Petty Cash .. ..	16	£ s d
			..	10	Do. .. ..	16	0 19 3
			..	Oct. 17	Do. .. ..	16	0 19 2
			..	to			
			£12 8 4	Dec. 27			10 9 11
							£12 8 4

## GAS AND WATER. (45)

1902 Dec. 27	To Purchases .. ..	5	£ s d	1902 Dec. 27	By Trade Account .. ..	48	£ s d
			97 10 8				£97 10 8

## RENT, RATES, AND TAXES. (46)

1902 Dec. 27	To Sundry Persons .. ..	5	£ s d	1902 Dec. 27	By Charges Adjustment .. ..	39	£ s d
"	" Do .. ..	467 10 0	467 10 0	"	Do. .. ..	39	249 13 2
"	" Estimated Income Tax .. ..	39	31 16 3	"	" Trade Account .. ..	48	116 17 6
			25 0 0				157 13 7
			£324 6 3				£324 6 3

## PRINTING AND STATIONERY. (47)

1902 Dec. 27	To Purchases .. ..	5	£ s d	1902 Dec. 27	By Trade Account .. ..	48	£ s d
			..				12 5 6

## INSURANCE. (48)

1902 Dec. 27	To Charges Adjustment .. ..	39	£ s d	1902 Dec. 27	By Trade Account .. ..	48	£ s d
			..				43 1 5

## SUNDRY EXPENSES. (49)

1902 Dec. 27	To Purchases .. ..	5	£ s d	1902 Dec. 27	By Trade Account .. ..	48	£ s d
"	" Petty Cash .. ..	16	10 8 0				19 11 6
			9 3 6				£19 11 6



## SALARIES. (50)

	1902 Dec. 27	To Directors' Fees .. " Auditors' Fees ..	£ s d 45 0 0 <u>6 6 0</u>	£ s d f51 6 0	By Trade Account .. .. 48	£ s d .. .. <u>f51 6 0</u>	£ s d 51 6 0
1902 Dec. 27							

## WAGES. (51)

[illegible]

## STARCH AND SOAP. (52)

	<u>f</u>	<u>s d</u>			<u>f</u>	<u>s d</u>
1902 Dec. 27	To Stock ..	" "	..	70	By Stock ..	8 5 2
	" Purchases	" "	..	4	" Trade Account	6 0 10
						14 6 0
					<u>f</u>	<u>14 6 0</u>
1902 Dec. 27	To Stock ..	" "	..	73		

## PAPER AND TWINE. (53)

	1902 Sept. 27	To Stock .. Purchases	f s d .. .. . 27 12 0	f s d 15 2 2 27 12 0	1902 Dec. 27	By Stock .. Trade Account	f s d 18 17 6 23 16 8	f s d 42 14 2 <u>£42 14 2</u>
1902 Dec. 27	73	To Stock ..	.. .. . 73	18 17 6				

## CARRIAGE. (54)

1902 Nov. 27	To Sundry Persons .. ..	5	£ s d	1902 Dec. 27	By Trade Account .. ..	48	£ s d	231 2 1
Dec. " "	" Do. .. ..	7	176 11 0				..	
" "	" Allowances to Customers..	1	54 2 0					
			0 9 1					
			£231 2 1					

## TIN PLATE WORK. (55)

1902 Dec. 27	To Purchases .. ..	5	£ s d	1902 Dec. 27	By Trade Account .. ..	48	£ s d	10 2 0
			10 2 0				..	

## WASTE. (56)

1902 Dec. 27	To Trade Account .. ..	48	£ s d	1902 Dec. 27	By Sales .. ..	87	£ s d	279 11 0
			279 11 0				279 11 0	

## SALES LEDGER.

## SALES LEDGER.

## A. J. THOMPSON &amp; CO. (76)

1902 Sept. 27	To Balance	..	..	45	£ s d	£ s d	1902 Sept. 30 Oct. 10	By Cash and Discount, &c..	34	£ s d	£ s d
						1,537 14 10			34	827 12 10	£1,537 14 10
Oct. 1	To Yarn	..	..	21	343 10 0		17	By Do. ..	34	343 10 0	
15	" Do. ..	..	..	21	371 0 0		21	" Returns ..	34	371 0 0	
				21	598 15 0		24	" Carriage ..	1	0 7 4	
22	" Do. ..	..	..	22	710 15 0		31	" Cash and Discount, &c..	34	952 12 4	
29	" Do. ..	..	..	21	2,232 4 0		Nov. 7	" Short ..	1	0 3 6	
30	" Do. ..	..	..	22	521 10 0		14	" Cash and Discount, &c..	34	710 11 0	
Nov. 3	" Do. ..	..	..	21	1,622 12 0		16	" Do. ..	34	210 11 0	
10	" Do. ..	..	..	22	1,538 6 0		18	" Do. ..	34	321 10 0	
				22	1,538 6 0		21	" Short ..	1	0 6 8	
17	" Do. ..	..	..	23	1,538 15 0			" Allowance, difference in counts ..	1	0 0	
26	" Do. ..	..	..	23	1,624 5 0		25	" Cash and Discount, &c..	35	1,596 17 7	
Dec. 1	" Do. ..	..	..	23	1,551 7 0		12	" Do. ..	35	1,538 15 0	
4	" Do. ..	..	..	23	1,599 18 0		16	" Do. ..	35	1,624 5 0	
8	" Do. ..	..	..	23	1,599 18 0		19	" Do. ..	35	1,551 7 0	
12	" Do. ..	..	..	23	1,592 16 0		23	" Do. ..	35	1,599 18 0	
				23	1,993 4 0		26	" Do. ..	35	1,592 16 0	
1902 Dec. 17	To Yarn	..	..	24	1,743 13 0				35	1,993 4 0	£18,139 6 0

## W. &amp; E. JACKSON, LD. (77)

1902 Sept. 27	To Balance	..	..	45	£ s d	£ s d	1902 Sept. 30 Oct. 7	By Cash and Discount	34	£ s d	£ s d
						913 2 0			34	387 15 0	£93 2 0
Oct. 2	To Yarn	..	..	21	71 10 0		Oct. 17	By Cash and Discount	34	71 10 0	£71 10 0

## ARDEN &amp; COOPER. (78)

1902 Sept. 27	To Balance	..	..	45	£ s d	£ s d	1902 Oct. 3 Oct. 7	By Cash and Discount	34	£ s d	£ s d
						363 4 6			34	127 9 0	£363 4 6
Oct. 22	To Yarn	..	..	22	216 14 0		Nov. 7	By Cash and Discount	35	216 14 0	£216 14 0

## HANWELL &amp; GIBSON, LD. (79)

1902 Sept. 27	To Balance	..	..	45	£ s d	£ s d	1902 Oct. 3 Oct. 10	By Cash and Discount	34	£ s d	£ s d
						1,223 13 0			34	436 12 0	£1,223 13 0
Oct. 8 Nov. 3	To Yarn	..	..	21	357 5 0		Oct. 24 Nov. 18	By Cash and Discount	34	357 5 0	£480 15 0
				23	123 10 0				35	123 10 0	£480 15 0

## T. O. GORDON &amp; SONS. (80)

1902 Sept. 27	To Balance .. .. 45	£ s d .. ..	1902 Oct. 3	By Cash and Discount .. 34	£ s d 213 12 0
				" Do. .. .. 34	361 5 9
					<u>£574 17 9</u>

## WHINGATE MANUFACTURING COMPANY, LD. (81)

1902 Sept. 27	To Balance .. .. 45	£ s d .. ..	1902 Oct. 3	By Cash and Discount .. 34	£ s d 84 4 0
Oct. 15	To Yarn .. .. 22	281 4 0	31	By Cash and Discount .. 34	281 4 0
					<u>£281 4 0</u>

## PARTINGTON &amp; FERGUSON. (82)

1902 Sept. 27	To Balance .. .. 45	£ s d .. ..	1902 Oct. 3	By Cash and Discount .. 34	£ s d 856 7 0
				" Do. .. .. 34	522 7 10
					<u>£1,358 14 10</u>
Oct. 20	To Yarn .. .. 21	439 1 0	Nov. 4	By Cash and Discount .. 34	439 1 0
					<u>£439 1 0</u>

## WALTON &amp; ALLEN. (83)

1902 Sept. 27	To Balance .. .. 45	£ s d .. ..	1902 Oct. 3	By Cash and Discount .. 34	£ s d 357 12 1
Oct. 17	To Yarn .. .. 22	368 18 0	Oct. 31	By Cash and Discount .. 34	368 18 0
Nov. 24	" Do. .. .. 23	63 13 0	" Do. .. .. 35	" Do. .. .. 35	63 13 0
					<u>£432 11 0</u>

## J. S. MORTON. (84)

1902 Sept. 27	To Balance .. .. 45	£ s d .. ..	1902 Oct. 3	By Cash and Discount .. 34	£ s d 74 6 6
Oct. 3	To Yarn .. .. 21	189 11 0	Oct. 17	By Cash and Discount .. 34	189 11 0
Nov. 10	" Do. .. .. 22	567 0 0	" Do. .. .. 34	" Do. .. .. 34	567 0 0
					<u>£874 17 0</u>

## JAMES EDMUNDSON. (85)

1902 Oct. 3		To Waste	..	..	87	£ s d 40 10 0		1902 Oct. 8		By Cash	..	..	34	£ s d 40 10 0	
						<hr/>								<hr/>	
Dec. 24		To Waste	..	..	87	239 1 0									

## SUNDRY PERSONS. (86)

1902 Sept. 27	To H. Tipton.. " Harrison Bros.. " Elwood & Jones.. " Fittion Bros.. " Chilton & Sons	.. .. .. .. .. .. .. .. .. ..	45 45 45 45 45	£ s d 1 12 6 6 17 8 2 1 4 5 10 6	1902 Oct. 3	By Cash and Discount " Do.. " Do.. " Do.. " Do..	.. .. .. .. .. .. .. .. .. ..	34 34 34 34 34	£ s d 1 12 6 4 7 10 0 17 8 2 1 4 5 10 6	£ s d 1 12 6 £14 9 10
Oct. 3 13 to 27	To John Herbert " Sundry Persons	.. .. .. ..	16 16	£ s d 1 18 7 6 12 10	3	By Petty Cash " Do.. " Do..	.. .. .. .. .. ..	16 16 16	£ s d 1 18 7 6 12 10	£ s d £8 11 5
20	To John Johnson	.. ..	22	£ s d 220 9 0	Nov. 4	By Cash and Discount	.. ..	35	£ s d 220 9 0	£ s d £220 9 0

## PURCHASE LEDGER.

HODSON BROTHERS. (8)

1902 Oct. 1	To Cash .. .. .	£ s d .. .. .	£ s d 34 .. ..	1902 Sept. 27	By Balance .. .. .	£ s d .. .. .	£ s d 57 3 10

J. P. HARRISON & CO. (9)

[illegible]

THE IRWELL COLLIERY CO., LD. (10)

[illegible]

## ANDERSON &amp; TURNER. (11)

	To Cash ..	£ s d .. .. 34	£ s d 7 3 0	1902 Sept. 27	By Balance ..	£ s d .. .. 45	£ s d 7 3 0
1902 Oct. 1							

SUNDRY PERSONS. (12)

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## BRETTON, JONES &amp; CO.—FUTURES ACCOUNT. (13)

Sept. 27	To Balance	..	..	45	f s d	f s d	1000	By Cash	..	..	34	f s d	f s d
Oct. 28	To Differences	..	..	42	15 7	5 14 6	Oct. 3	By Differences	..	..	42	25 17 4	..
Nov. 11	Cash	..	..	34	10 13 3	..	Nov. 6	"	..	..	11 13 3	..	..
Nov. 25	" Differences	..	..	42	..	..	Dec. 6	" Cash	..	..	35	..	..
												£37 10 7	£37 10 7

## JOHN AXON &amp; CO. (14)

1902 Nov. 5	To Cash ..	34	£ s d 28 17 6	1902 Oct. 27	By Goods..	..	£ s d 40 19 6	1902 Nov. 5	£ s d 28 17 6
Dec. 3	" Do. ..	35	12 2 0	Nov. 29	" Do. ..	..	12 2 0	Dec. 3	40 19 6
	To Yarn for Banding Balance ..	22	8 12 0	Dec. 27	By Goods..	..	£ 21 4 6		£ 21 4 6
Oct. 29		..	12 12 6	Dec. 27	By Balance	..	..		12 12 6

## HARROPS LIMITED. (15)

1902 Nov. 5	To Cash ..	35	£ s d 3 6 0	1902 Sept. 29	By Goods..	..	£ s d 3 6 0	1902 Nov. 5	£ s d 3 6 0
				Dec. 27	By Goods..	..	64 5 4 0		

## LANCASHIRE &amp; YORKSHIRE RAILWAY COMPANY. (16)

1902 Oct. 1	To Cash ..	34	£ s d 21 2 0	1902 Sept. 27	By Balance	..	£ s d 21 2 0	1902 Oct. 1	£ s d 21 2 0
Nov. 5	To Cash ..	34	29 1 6	Oct. 31	By Carriage	..	29 1 6	Nov. 5	29 1 6
Dec. 3	" Do. ..	35	18 17 0	Nov. 29	" Do. ..	..	18 17 0	Dec. 3	£ 38 18 6
				Dec. 27	By Carriage	..	15 5 0		

## GREAT CENTRAL RAILWAY COMPANY. (17)

1902 Oct. 1	To Cash ..	34	£ s d 32 4 6	1902 Sept. 27	By Balance	..	£ s d 32 4 6	1902 Oct. 1	£ s d 32 4 6
Nov. 5	To Cash ..	34	25 2 6	Oct. 31	By Carriage	..	25 2 6	Nov. 5	25 2 6
Dec. 3	" Do. ..	35	29 14 6	Nov. 29	" Do. ..	..	29 14 6	Dec. 3	£ 54 17 0
				Dec. 27	By Carriage	..	27 9 6		

## LONDON &amp; NORTH WESTERN RAILWAY COMPANY. (18)

1902 Oct. 1	To Cash ..	34	£ s d 18 17 6	1902 Sept. 27	By Balance	..	£ s d 18 17 6	1902 Oct. 1	£ s d 18 17 6
Nov. 5	To Cash ..	35	30 12 0	Oct. 31	By Carriage	..	30 12 0	Nov. 5	30 12 0
Dec. 3	" Do. ..	36	36 18 6	Nov. 29	" Do. ..	..	36 18 6	Dec. 3	£ 67 10 6
				Dec. 27	By Carriage	..	26 12 6		

## R. THOMPSON. (19)

1902 Nov. 5	To Cash ..	34	£ s d 2 14 6	1902 Oct. 31	By Goods..	..	£ s d 2 14 6	1902 Nov. 5	£ s d 2 14 6
Dec. 3	" Do. ..	35	2 12 0	Nov. 29	" Do. ..	..	2 12 0	Dec. 3	5 6 6
				Dec. 27	By Goods..	..	1 13 6		



BLACKSTONE GAS COMPANY. (20)

	1902 Dec. 27	By Gas .. ..	£ s d 78 0 0	£ s d

BLACKSTONE WATERWORKS COMPANY. (21)

	1902 Dec. 27	By Water..	.. ..	50	£ s d 19 10 8	£ s d

AMERICAN OIL COMPANY. (22)

			f s d	f s d		f s d	f s d
1902 Nov. 5	To Cash ..	..	34	22 17 6	By Goods ..	..	10
Dec. 3	" Do. ..	..	35	57 7 6	" Do. ..	..	22
							80 5 0

## ANDREW &amp; JONES. (23)

1902 Nov. 5	To Cash .. .. 34	f s d 3 17 6	1902 Oct. 31	By Goods .. .. 33	f s d 3 17 6	f s d 3 17
			Dec. 27	By Goods .. .. 52	8 8 0	

## Borough of Blackstone. (24)

[illegible]

JOHN SMITH. (25)

	1902 Dec. 27	By Chief Rent .. ..	71	$f$ s d 31 16 3	$f$ s d

## JOHNSON &amp; CO. (26)

1902	To Cash ..	f s d	1902	By Repairs	f s d
Nov. 5	" Do. ..	34	Oct. 31	" " "	36
Dec. 3	" Do. ..	35	Nov. 29	" Do.	45
					51 9 6
			Dec. 27	By Repairs	55
					23 19 6

## JACKSON &amp; CO. (27)

1902 Nov. 5 Dec. 3	To Cash .. " Do. ..	.. .. .. ..	34 35	£ s d		1902 Oct. 31 Nov. 29 Dec. 27	By Goods " Do. .. By Goods ..	£ s d	
				£	s d			£	s d
				17	14 6			17	14 6
				19	19 0			19	19 0
				37	13 6			37	13 6
								11	
								24	
								68	
								19	9 6

## H. THISTLETON &amp; CO. (28)

1902 Nov. 5 Dec. 3	To Cash .. " Do. ..	.. .. .. ..	34 35	£ s d		1902 Oct. 31 Nov. 29 Dec. 27	By Repairs ..	£ s d	
				£	s d			£	s d
				17	14 6			17	14 6
				19	19 0			19	19 0
				37	13 6			37	13 6
								11	
								24	
								68	
								19	9 6

## E. C. HOWARD. (29)

1902 Nov. 5 Dec. 3	To Cash .. " Do. ..	.. .. .. ..	34 35	£ s d		1902 Oct. 31 Nov. 29 Dec. 27	By Goods .. " Do. .. By Goods ..	£ s d	
				£	s d			£	s d
				17	14 6			17	14 6
				19	19 0			19	19 0
				37	13 6			37	13 6
								11	
								24	
								68	
								19	9 6

## DISTRICT INFIRMARY. (30)

1902 Nov. 11	To Cash .. " Do. ..	.. .. .. ..	34 35	£ s d		1902 Oct. 31 Nov. 29 Dec. 27	By Trade Account ..	£ s d	
				£	s d			£	s d
				5	5 0			5	5 0
				5	5 0			5	5 0
				11	10 0			11	10 0
				22	4 6			22	4 6
								12	
								25	
								66	
								9	13 6

## R. SHAW &amp; CO. (31)

1902 Nov. 5 Dec. 3	To Cash .. " Do. ..	.. .. .. ..	34 35	£ s d		1902 Oct. 31 Nov. 29 Dec. 27	By Goods .. " Do. .. By Goods ..	£ s d	
				£	s d			£	s d
				4	16 0			4	16 0
				3	3 0			3	3 0
				7	19 0			7	19 0
								37	
								40	
								53	
								2	9 0

## ORMIROD &amp; CO. (32)

1902 Nov. 5 Dec. 3	To Cash .. " Do. ..	.. .. .. ..	34 35	£ s d		1902 Oct. 31 Nov. 29 Dec. 27	By Goods .. " Do. .. By Goods ..	£ s d	
				£	s d			£	s d
				12	12 0			12	12 0
				23	0 0			23	0 0
				35	12 0			35	12 0
								39	
								47	
								33	12 0

## MOWATT &amp; ROBSON. (33)

1902 Nov. 5 Dec. 3	To Cash " Do.	.. ..	.. ..	.. ..	34 35	1902 Oct. 31 Nov. 29		By Goods " Do.	.. ..	.. ..	14 26	£ s d	
						£ s d	£ s d					£ s d	£ s d
						2 3 6 4 3 6	6 7 0					2 3 6 4 3 6	6 7 0

## WALL &amp; HAGUE. (34)

1902 Nov. 5 Dec. 3	To Cash " Do.	.. ..	.. ..	.. ..	34 35	1902 Oct. 31 Nov. 29		By Goods " Do.	.. ..	.. ..	40 48	£ s d	
						£ s d	£ s d					£ s d	£ s d
						2 12 6 3 9 6	6 2 0					2 12 6 3 9 6	6 2 0

## RAWSON &amp; CO. (35)

1902 Nov. 5	To Cash " Do.	.. ..	.. ..	.. ..	34	1902 Oct. 31 Dec. 27		By Goods " Do.	.. ..	.. ..	15 67	£ s d	
						£ s d	£ s d					£ s d	£ s d
						17 15 0	17 15 0					17 15 0	17 15 0

## BLACKSTONE AND DISTRICT COTTON EMPLOYERS' ASSOCIATION. (36)

1902 Oct. 19	To Cash " Do.	.. ..	.. ..	.. ..	34	1902 Oct. 27		By Trade Account	.. ..	48	£ s d	
						£ s d	£ s d				£ s d	£ s d
						29 12 6	29 12 6				..	29 12 6

## ENGLISH &amp; CO. (37)

1902 Nov. 5 Dec. 3	To Cash " Do.	.. ..	.. ..	.. ..	34 36	1902 Oct. 31 Nov. 29		By Goods " Do.	.. ..	.. ..	32 44	£ s d	
						£ s d	£ s d					£ s d	£ s d
						10 15 6 9 3 0	19 18 6					10 15 6 9 3 0	19 18 6

## OVERSEERS OF BLACKSTONE. (38)

1902 Nov. 5	To Cash " Do.	.. ..	.. ..	.. ..	34	1902 Oct. 31		By Poor Rate	.. ..	35	£ s d	
						£ s d	£ s d				£ s d	£ s d
						137 10 0	137 10 0				137 10 0	137 10 0

BRETTON, JONES & CO. (39)

[illegible]

## LOAN LEDGER.



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LOAN INTEREST JOURNAL AND  
BALANCES OF LOAN ACCOUNTS.

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## LOAN INTEREST JOURNAL.

LOAN BALANCES, September 27th 1902.

		£	s	d	£	s	d
John Ellis .. .. .	465	2,847	12	6			
Thomas Norton .. .. .	466	1,769	14	1			
Herbert Jackson .. .. .	467	2,234	1	9			
Thomas Wilson .. .. .	468	84	13	6			
Edward W. Livesey .. .. .	469	146	9	0			
R. W. Shackleton .. .. .	470	351	7	6			
Thompson & Shawcross .. .. .	471	354	15	6			
		£	7,788	13	10	£	7,788 13 10
<i>Estimate for Interest, September 27th 1902</i>							
Three Months' Interest @ 4 % on total Loans June 27th,							
£7,527 4s. 2d. .. .. .		75	5	5			
Deposits during Quarter £570 15 10							
Withdrawals Do. 309 6 2							
Excess of Deposits £261 9 8	Estimated						
	Interest		1	13	9		
			£	76	19	2	

LOAN BALANCES, December 27th 1902, and INTEREST, June 28th to  
December 27th 1902.

		Interest			Balance		
		£	s	d	£	s	d
John Ellis .. .. .	465	55	0	7	2,915	13	1
Thomas Norton .. .. .	466	35	7	11	1,805	2	0
Herbert Jackson .. .. .	467	44	13	7	2,278	15	4
Thomas Wilson .. .. .	468	1	16	3	98	17	9
Edward W. Livesey .. .. .	469	2	19	11	166	3	8
R. W. Shackleton .. .. .	470	7	0	5	352	14	11
Thompson & Shawcross .. .. .	471	6	18	9	349	17	1
		£	153	17	5	£	7,967 3 10

STOCK BOOK.



## STOCK BOOK.—SEPTEMBER 27th 1902. (68)

Marks	No. of Bales		£ s d	£ s d
<b>COTTON.</b>				
IN BALE AND MIXING.				
At L. & Y. Ry. Station as per Railway Company's Certificate dated September 27th 1902.				
HARE	12	5,628		
ROLD	3	1,410		
MACE	20	9,420		
VENA	16		16,458	5 11 355 14 7
ROLD	50		7,552	5 11 164 4 4
			23,864	5 11 518 11 6
		As per Invoice .. ..		
		Total at Station .. ..	47,874	1.038 10 5
		In Mixing .. ..	23,927	5 11 520 5 9
		Total Raw Cotton .. ..	71,801	1.558 16 2
<b>IN PROCESS.</b>				
Loose Quantities—				
		Laps .. ..	5,492	
		Cans .. ..	1,263	
		Slubbers .. ..	2,739	
		Intermediates .. ..	9,025	
		Rovings .. ..	9,468	
		Total Loose Quantities	27,987	
		Total Fixed Quantities	55,433	
			83,420	6 11 2,161 10 8
Price of Cotton in Mixing, 5 11 3/4. Add for Loss of Cotton, Wages, and Expenses, 1d.				
		Total Cotton .. ..	155,221	3.720 6 10
<b>YARN.</b>				
ON SPINDLES.				
		Twist	Weight	
		1,300	1,389	= 2,689
				6 11 75 12 7
<b>UNPACKED.</b>				
34		9,227		7 11 273 18 6
36		18,749		7 11 571 5 2
36				7 11 230 11 0
36			7,632	7 11 291 1 3
38			10,254	6 11 319 13 4
40			10,863	7 11
		27,976	28,749	1,686 9 3
		Carried forward .. ..		1,762 1 10

## STOCK BOOK—(continued). (69)

Marks	No. of Bales		£ s d	£ s d
Brought forward .. ..				
PACKED.				
		Twist	Weight	
34		8,811		7 11 261 11 6
36		13,776		7 11 419 14 9
36			9,772	7 11 295 3 11
38			12,723	6 11 361 2 11
40			319	7 11 9 7 9
		22,587	22,814	1,347 0 10
		Total Yarn 104,815		£3,109 2 8
<b>SUMMARY OF WEIGHT.</b>				
		1,300	1,389	
		27,976	28,749	
		22,587	22,814	
		51,863	52,952	
			51,863	
			104,815	
<b>Banding—</b>				
		Rim, Scroll, &c. ..	1,782 lbs.	8d. 59 8 0
		Tubular .. ..	32 "	1/- 1 12 0
<b>Strapping and Laces—</b>				
		4" and over .. ..	84 "	2/6 10 10 0
		Under 4" .. ..	270 "	2/3 30 7 6
		Belting, as per Invoice		11 8 0
		Laces .. ..	11 gr.	4/9 2 12 3
<b>Starch and Soap—</b>				
		Starch .. ..	6 cwts.	16/- 4 16 0
		Soap .. ..	2 "	31/6 3 3 0
<b>Paper and Twine—</b>				
		Skip and Paper	12 3 0	6/- 3 16 6
		Absorbing .. ..	20 0 0	10/- 10 0 0
		Skip Twine .. ..	2 0	5 1 5 8
<b>Brushes—</b>				
		Banisters .. ..	74	8d. 2 9 4
		Brooms .. ..	45	2/- 4 10 0
		Weed Brooms .. ..	12	10d. 0 10 0
		Grease Brushes .. ..	2	3/9 0 7 6
		Boiler Banisters .. ..	14	1/- 0 14 0
<b>Oil, Grease, and Tallow—</b>				
		Cylinder Oil .. ..	116 galls.	2/6 14 10 0
		Engine and Shafting Oil	78 "	2/- 7 16 0
		Spindle Oil .. ..	250 "	1/- 12 10 0
		Tallow .. ..	4 cwts.	32/- 6 8 0
		Cooling Compo .. ..	2 "	5d. lb. 4 13 4
		Wheel Grease .. ..	6 "	20/- 6 0 0
		Carried forward .. ..		51 17 4
				199 7 1

## STOCK BOOK—(continued). (70)

Marks	No. of Bales		£ s d	£ s d
		Brought forward .. ..		199 7 1
		Roller Leather and Cloth—		
		Skins .. .. 12 doz.	24/-	14 8 0
		Roller Cloth .. .. 64 yds.	3/11	12 10 8
		Clearer Cloth .. .. 40 "	2/6	5 0 0
				31 18 8
		Coal—		
		In Firehole .. .. 40 tons	8/6	17 0 0
				17 0 0
		Sundries: General Trade Expenses—		
		Asbestos Packing .. .. 84 lbs.	2/-	8 8 0
		Rubber .. .. 100 "	2/3	11 5 0
		Gaskin and Hemp .. .. 26 "	10d.	1 1 8
		Rubber Valves (4) .. .. 92 "	3/-	23 0 0
		Boiler Composition .. .. 6 cwt.	16/-	4 16 0
		Spare Bucket for Air Pump .. ..		15 0 0
		Spare pairs of Bevel Wheels (3) @	120/-	18 0 0
				81 10 8
				<u>£329 16 5</u>
		GENERAL SUMMARY		
		Cotton .. .. .	34	3,720 6 10
		Yarn .. .. .	35	3,109 2 8
		Banding .. .. .	30	61 0 0
		Strapping and Laces .. ..	37	54 17 9
		Starch and Soap .. .. .	32	7 19 0
		Paper and Twine .. .. .	53	15 2 2
		Brushes .. .. .	39	8 10 10
		Oil, Grease, and Tallow .. ..	29	51 17 4
		Roller Leather and Cloth .. ..	31	31 18 8
		Coal .. .. .	28	17 0 0
		Sundries .. .. .	41	81 10 8
				329 16 5
				<u>7,159 5 11</u>
		Less Discount .. .. .	24	41 16 8
				<u>£7,117 9 3</u>
		September 27th 1902.		
		Thomas Wilson, } Directors.		
		Henry Harcourt, } Directors.		
		John W. Stopford, Manager.		
		Arthur H. Simister, Secretary.		

## STOCK BOOK—(continued).—DECEMBER 27th 1902.

Marks	No. of Bales		£ s d	£ s d
		COTTON.		
		IN BALE AND MIXING.		
		At Station .. .. .		20,319
		In Mixing .. .. .		22,416
		Total Raw Cotton .. ..	478	851 2 9
		IN PROCESS.		
		Laps .. .. .		5,314
		Cans .. .. .		1,485
		Slubbers .. .. .		2,640
		Intermediates .. .. .		8,964
		Rovings .. .. .		10,105
		Total Loose Quantities .. ..		28,508
		Total Fixed Quantities .. ..		55,433
			83,941	578
				2,021 11 6
		Price of Cotton in Mixing, 478.		
		Add 1d. for Cotton Loss, Wages,		
		Expenses, &c.		
		Total Cotton .. .. .		126,676
		YARN.—TOTALS.		
		ON SPINDLES.		
		Twist .. .. .		
		1,262 .. .. .		38 2 5
		.. .. .		40 1 0
		1,411 .. .. .		78 3 5
		UNPACKED.		
		25,108 .. .. .		758 9 5
		.. .. .		769 11 8
		PACKED.		
		13,156 .. .. .		397 8 5
		.. .. .		470 3 6
		39,526 .. .. .		867 11 11
		45,087 .. .. .		
		39,526 .. .. .		
		Total Yarn .. .. .		£2,473 16 5
		STORES.		
		Banding .. .. .	30	58 2 7
		Strapping and Laces .. ..	37	32 19 4
		Starch and Soap .. .. .	32	8 5 2
		Paper and Twine .. .. .	53	18 17 6
		Brushes .. .. .	39	7 6 0
		Oil, Grease, and Tallow .. ..	29	48 13 3
		Roller Leather and Cloth .. ..	31	37 14 7
		Coal .. .. .	28	25 6 5
		For Repairs: Sundries, General Trade		
		Expenses .. .. .	41	83 15 0
				<u>£320 19 10</u>
		GENERAL SUMMARY.		
		Cotton .. .. .	34	2,872 14 3
		Yarn .. .. .	35	2,473 16 5
		Stores .. .. .		320 19 10
				5,667 10 6
		Less Discount on Packed Yarn .. ..	24	34 14 0
				<u>£5,632 16 6</u>
		December 27th 1902.		
		James E. Fisher, } Directors.		
		Thomas Hampson, } Directors.		
		John W. Stopford, Manager.		
		Arthur H. Simister, Secretary.		

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**DIVIDEND BOOK.**

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## DIVIDEND BOOK.

DIVIDENDS OUTSTANDING,			
No. in Register	No. of Shares	Date of Payment	
Septem ber 27th	1902.		
Paid Do.	..	Oct. 1902 Do.	
Thomas Wilson ..	2,436	Oct.	
Herbert Hay ..	1,874	Oct.	
Richard Tomlinson ..	2,738	Oct.	
	3,125	Oct.	
	2,843	Oct.	
	3,704	Oct.	
	3,137	Oct. & Nov.	
	85		
	20,000		
DIVIDENDS DECLARED,			
Octo ber 17th	1902.		
1	2,436	Oct.	
2	1,874	Oct.	
3	2,738	Oct.	
4	3,125	Oct.	
5	2,843	Oct.	
6	3,704	Oct.	
7	3,137	Oct. & Nov.	
8	85		
	20,000		
DIVIDENDS OUTSTANDING,			
Decem ber 27th	1902.		
Paid Do.	..		
Thomas Wilson ..	2,436	Oct.	
Herbert Hay ..	1,874	Oct.	
Richard Tomlinson ..	2,738	Oct.	
	3,125	Oct.	
	2,843	Oct.	
	3,704	Oct.	
	3,137	Oct. & Nov.	
	85		
	20,000		

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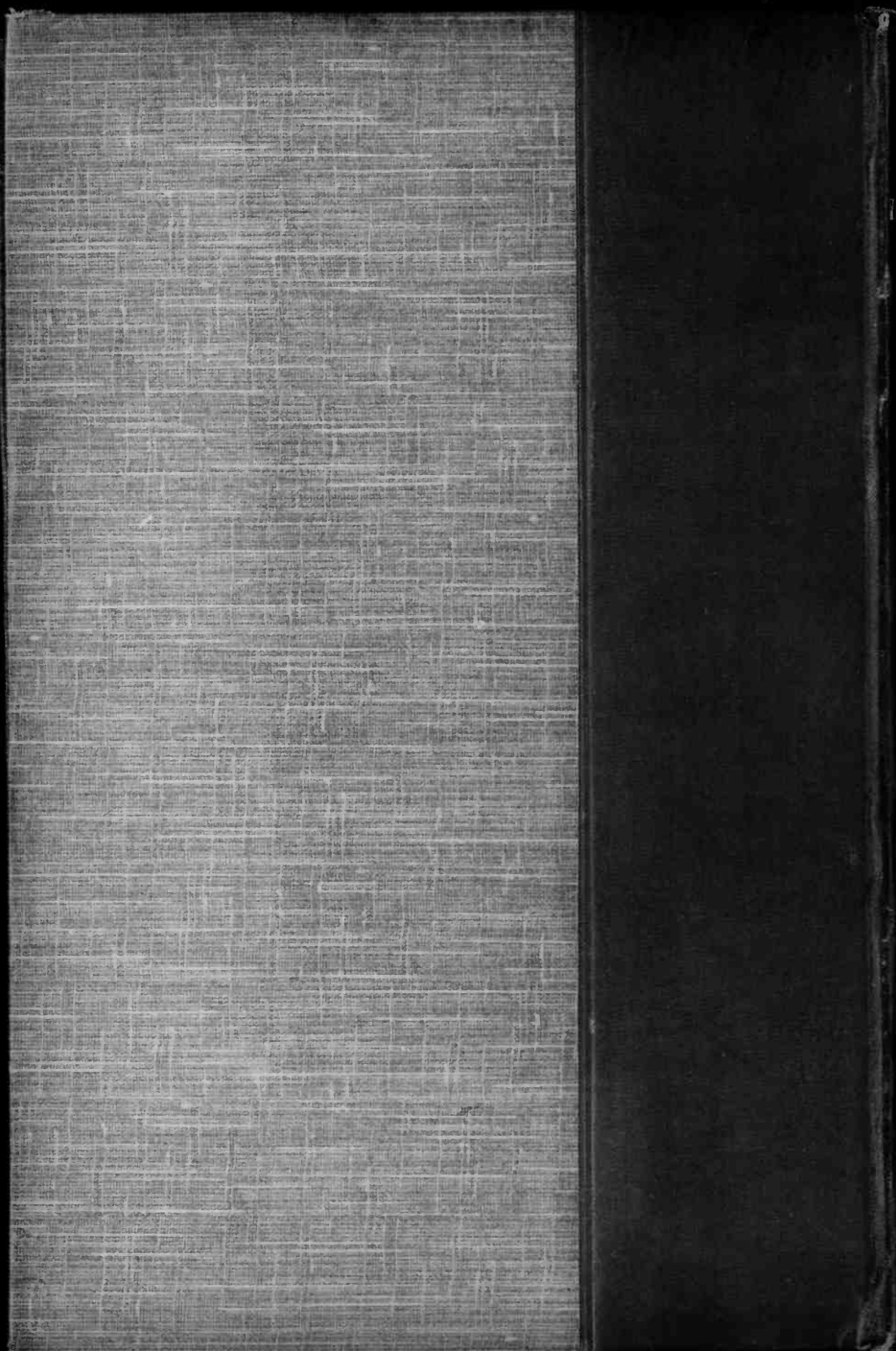
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